



City of Groveland

FIRE RESCUE ASSESSMENT STUDY

DRAFT Technical Report
April 25, 2022



Prepared for:

City of Groveland
156 South Lake Avenue
Groveland, FL 34736
ph (352) 242-4908

Prepared by:

Benesch
1000 N. Ashley Dr., Suite #400
Tampa FL 33602
ph (813) 224-8862
fax (813) 226-2106
nkamp@benesch.com

CITY OF GROVELAND

FIRE RESCUE ASSESSMENT STUDY

Table of Contents

I. Introduction	1
II. Service Delivery and Legal Requirements.....	3
Fire Department Services and Service Area	3
Benefit from the Availability of the Fire Department.....	3
Benefit from the Active Use of the Fire Department's Services.....	4
Legal Requirements	4
Special Benefit and Fair Allocation Analysis	6
III. Calculation of Fire Rescue Assessment Rates.....	8
Assessment Factor	8
Fire Rescue Assessment Funding Requirement.....	9
Incident Data Distribution by Land Use	11
Fire Assessment Cost Allocation	11
Property Units	12
Calculated Fire Rescue Assessment Schedule	13
IV. Fire Rescue Millage Calculation	18

Appendices:

Appendix A: City of Groveland Fire Rescue and Medical Incident Data

Appendix B: Groveland Fire Department FY 2023 Requested Budget Detail

Appendix C: Property Code Classifications

CITY OF GROVELAND

FIRE RESCUE ASSESSMENT STUDY

I. Introduction

With a population of 20,000 within a 27-square mile city limit, Groveland is a high growth community located in Lake County. The City provides a full range of municipal services, including fire rescue services. The City's General Fund is the primary funding source for the City's operations, which is funded with property taxes and other revenue sources. To achieve a more stable and diversified funding option for essential services such as those provided by the Fire Department, the City of Groveland is considering implementing a fire rescue assessment program to help fund the annual operating costs associated with providing fire rescue services. To determine the fire rescue assessment rates, the City hired Benesch (formerly Tindale Oliver) to prepare the necessary technical analysis. A fire rescue assessment is an annual charge applied to each property in the City that, typically, is collected through the property owners' tax bill under Florida's Uniform Property Tax and Assessment Collection Act. This document provides and explanation of the methodology used to calculate the fire rescue assessment rates and the findings of the fire rescue assessment study.

A Fire Departments' primary function/goal is to respond to fire and medical incidents within a critical time frame to save lives and structures. Availability of this service on a 24-hour basis for 7 days a week, along with the appropriate use of these resources, is critical for the entire community during incidents by saving lives and protecting property as well as through reductions in insurance premiums and increased property values.

Fire rescue services in Groveland are provided by the City of Groveland Fire Department. This study includes the Fire Department's budget associated with providing fire rescue and medical service with the exception of advanced life support (ALS) services. As discussed further in the Legal Requirements section of this report, fire rescue assessments may not include costs related to non-traditional fire department services such as ALS. The portion of the Fire Department's budget associated with ALS services is excluded from the calculation of the Fire Rescue Assessment rates developed in this report. In addition, the study includes a calculation of equivalent millage needed to fund the Fire Department's remaining expenses.

DRAFT

This study uses a methodology that combines benefits received from the availability of the Fire Department with use of its resources, including equipment and personnel, for non-ALS incidents to determine the relative special benefit received and allocate costs to each assessable property.

II. Service Delivery and Legal Requirements

Fire Department Services and Service Area

The Groveland Fire Department (GFD) provides the community with fire rescue and emergency medical services from three strategically located stations throughout the city. In addition, GFD provides advanced life support (ALS) from these stations.

Each fire engine is staffed with a minimum of three firefighters (one officer, a driver, and at least one paramedic) and are dispatched by Lake County Emergency 911 Dispatch using a “closest unit” response system to ensure the shortest response times.

This fire rescue assessment study methodology includes two components:

- Benefit received from the availability of the Fire Department on a 24-hour, 7 days a week basis, and
- Benefit received from the actual response to events.

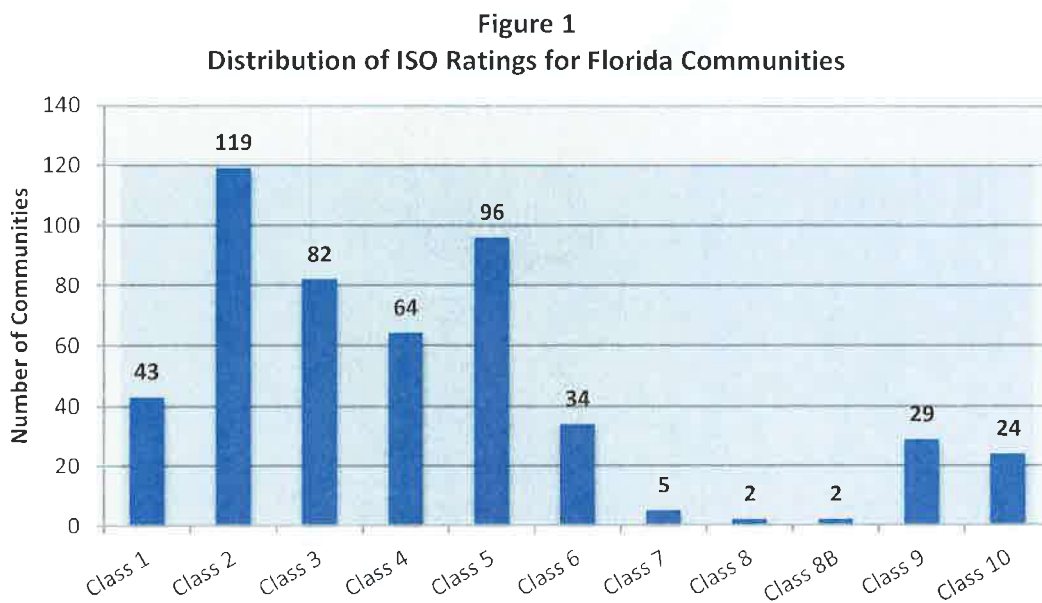
Benefit from the Availability of the Fire Department

The availability of the Fire Department’s services benefits properties in terms of insurance premium reductions as well as an increase in property values even if services of the Fire Department are never directly utilized by an individual property.

Measurement of a community’s fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as the industry standard for measuring a fire department’s capacity and ability to suppress fire incidents. For each community, ISO analyzes relevant data using its Fire Suppression Rating Schedule (FSRS). The three primary areas of data analyzed include 1) fire department fire alarm and communications system, 2) fire department staff and equipment, and 3) water supply system available to the fire department. In turn, the FSRS is used to assign a Public Protection Classification (PPC) from 1 to 10 (commonly referred to as a fire department’s “ISO Rating”). An ISO Rating of Class 1 represents excellent public protection, while an ISO Rating of Class 10 indicates that the community's fire-suppression program does not meet ISO's minimum criteria. Participation in the ISO program aims primarily to provide a community with an objective and standard rating system used nationwide that assists fire departments in

planning and budgeting for facilities, equipment, and training. In addition, ISO ratings are used by many insurance companies to establish appropriate fire insurance premiums for residential and commercial properties within that community, thus providing a financial incentive for communities that choose to improve their fire protection services.

GFD's current ISO rating is Class 3 urban/3x rural. **Figure 1** presents the distribution of ISO Ratings for Florida communities.



Source: Insurance Services Office; Public Protection Classification

Benefit from the Active Use of the Fire Department's Services

Approximately 96 percent of the incidents responded by GFD are medical in nature and four (4) percent are fire related. As mentioned previously, this study examines the use of total available resources in responding to these incidents to allocate a portion of the costs to assessed properties. The Department has the capabilities to respond to fire incidents at any of the buildings in the city regardless of size either solely with its own resources or with the assistance through mutual aid agreements.

Legal Requirements

There is a substantial body of case law in Florida upholding the authority of local governments to impose special assessments for fire rescue services. See, for example, Fire Dist. No. 1 of Polk

DRAFT

County v. Jenkins, 221 So.2d 740 (Fla. 1969); Lake County v. Water Oak Management Corp., 695 So.2d 667 (Fla. 1997), City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (4th DCA 2010). The authority of local governments to adopt and impose special assessments for fire rescue services and to develop fair and reasonable assessment apportionment methodologies was recently reaffirmed and unanimously upheld by the Florida Supreme Court in Morris vs. City of Cape Coral, 163 So.3d 1174 (Fla. 2015). This case upheld the City of Cape Coral's fire assessment program that recognized insurance savings, reduction in financial liability, and enhanced property values were among the special benefits to property received from the Fire Department's services. This case also approved the availability-based benefit approach that is being incorporated into this study.

Under Florida case law, the services or improvements funded by the assessment must have a logical relationship with and provide "special benefit" to property, and the assessment methodology must apportion the costs in a fair and reasonable manner. A local government's legislative determination of special benefit and fair apportionment should be upheld by a court unless the determination is arbitrary and not supported by competent, substantial evidence. Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180, 183 (Fla. 1995) (citing City of Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992)). In City of North Lauderdale, the Florida Supreme Court reaffirmed that traditional fire protection services such as fire suppression, fire prevention, fire/building inspections and first response medical services (BLS) provide special benefit to property but held that advance life support (ALS) and medical transport do not have a logical relationship to property. The City of North Lauderdale decision limits a fire assessment to that portion of the fire department budget that relates to traditional fire services, including first responder services. The use of historical demand for fire protection services, by reviewing calls for service, was upheld as a reasonable and fair basis for apportioning fire protection costs to assessed properties in the City of North Lauderdale case. In Desiderio Corporation, a method of allocating budget costs between fire rescue costs and ALS costs was approved as a fair and reasonable way to identify and remove ALS costs from the calculation of a fire rescue assessment.

The fire rescue assessment methodology contained in this report is consistent with Florida case law and uses a combination of availability-based and resource utilization-based approaches. The calculations exclude the portion of GFD's fire rescue budget and incidents associated with non-traditional emergency medical services, such as ALS, through a budget analysis, and allocates costs to assessed properties based on historical calls for service to quantify relative demand for and benefit from fire rescue services by different land uses and properties.

Special Benefit and Fair Allocation Analysis

The City's fire rescue services, facilities and programs provide special benefit to assessed properties and have a logical relationship to the use, value and enjoyment of such improved property. There are availability or standing watch benefits that come from the 24-hours a day, 7 days a week availability of fire rescue service and first responder services as well as the more direct benefits from the responses to incidents by the Fire Department. Benefits include protecting the value and integrity of improvements and structures, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of professional and comprehensive fire rescue services within Groveland city limits, and containing fire incidents with the potential to spread and endanger other property.

As detailed later in this report, the Fire Department budget has been analyzed by cost categories to exclude costs related to providing ALS and to include in the assessable costs only costs reasonably related to the provision of traditional fire rescue services, including for example, fire suppression, fire prevention, fire/building inspections and first response medical services (BLS). The assessable costs were then allocated to land uses based on a combination of availability of the service and historical usage of fire rescue services by the land use types. The analysis includes multi-year records of calls for service and the total department resources used in responding to the incidents to obtain a larger sample size and more stable resource distribution.

The costs allocated to the Residential Land Use, which includes all residential units, such as single family, multi-family and mobile homes, are distributed on a per dwelling unit basis for several square footage tiers for development in Groveland. The number and size of dwelling units on an assessed property is obtained from the property database maintained by the Lake County Property Appraiser. The fire rescue assessment for any residential parcel will be determined by the number of dwelling units multiplied by the applicable residential dwelling unit rate as determined based on the size of the dwelling unit(s).

The costs allocated to the Non-Residential Land Uses are distributed based on square footage tiers for three different categories (commercial, industrial and institutional). Square footage data for non-residential structures on assessed property is obtained from the property database maintained by the Lake County Property Appraiser.

Finally, in this study, a separate rate is calculated for vacant developable property based on resource utilization, adjusted to reflect lesser benefit received by vacant properties compared to

DRAFT

the property with structures and people. The resulting share of the budget is divided by the number of vacant parcels to calculate the assessment rate.

III. Calculation of Fire Rescue Assessment Rates

There are several components in determining the fire rescue assessment rate schedule:

- Assessment factor
- Fire rescue assessment funding requirement
- Incident data distribution by land use
- Fire rescue assessment cost allocation
- Land use data
- Calculated assessment schedule

These components are discussed in further detail below, resulting in the calculated fire rescue assessment rate schedule for the City of Groveland.

Assessment Factor

The first component in calculating the City's fire rescue assessment rates is to determine the assessment factor. First, the distribution of incidents was analyzed in terms of advanced life support (ALS) versus fire and basic life support (BLS). This technical study includes data from 2017 to 2021, for a total of five years of incident data. **Table 1** provides a summary of the five-year average that incorporates the recent incident activity. Throughout this study, a five-year average is used to minimize temporary fluctuations. The portion of non-ALS incidents, measured through the allocation of total resources to these incidents, is approximately 46 percent, which is used as part of the budget allocation.

≈46% of the Fire Department's resources are used for non-ALS incidents.

Table 1
Distribution of Incidents

Item	Avg of 2017-2021	
	ALS	Non-ALS
Frequency	47.4%	52.6%
Staff Time	54.6%	45.4%
Vehicle Time	52.1%	47.9%
Total Resources	54.0%	46.0%

Source: Appendix A, Tables A-1 through A-4; dates refer to calendar years

Fire Rescue Assessment Funding Requirement

Table 2 provides a detailed breakdown of the FY 2022/23 assessable budget. Consistent with methodology used in fire rescue assessment studies throughout Florida, if a given expenditure is associated with non-ALS services, the entire amount is included in the assessable budget. When an expenditure is determined to be related to both ALS and non-ALS services, approximately 46 percent of the amount is included in the assessable budget. All ALS-only expenditures were excluded. In addition, all dedicated revenues were subtracted. Finally, miscellaneous expenditures related to the assessment program were added to determine the full assessable budget.

Table 2
GFD Assessable Budget (FY 2023)

Description	FY 2023		
	Total Budget	Adjustment Factor	Assessable Budget
Expenditures ⁽¹⁾			
Personnel:			
- ALS	\$120,120	0.0%	\$0
- ALS and Non-ALS	\$4,277,110	46.0%	\$1,967,471
Operating:			
- ALS	\$6,577	0.0%	\$0
- Non-ALS	\$260,690	100.0%	\$260,690
- ALS and Non-ALS	\$240,115	46.0%	\$110,453
Subtotal - Expenditures	\$4,904,612	-	\$2,338,614
Less: Revenues ⁽¹⁾			
County ALS Payment	\$107,000	0.0%	\$0
Fire Inspection Fees	\$9,000	100.0%	\$9,000
Subtotal - Revenues	\$116,000	-	\$9,000
Total Net Expenditures ⁽²⁾	\$4,788,612	-	\$2,329,614
Miscellaneous Assessment Expenditures			
Statutory Discount ⁽³⁾			\$46,592
Assessment Collection Costs ⁽⁴⁾			\$46,592
Assessment Study Cost ⁽⁵⁾			\$13,000
Subtotal - Misc Assessment Expenditures			\$106,184
Total Assessment Funding Requirement ⁽⁵⁾			\$2,435,798

1) Source: Groveland Fire Department. Additional detail is provided in Appendix B, Table B-1

2) Total expenditures less total revenue

3) Statutory discount can reflect up to 5% reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection. This analysis used a 2.0% reimbursement of the total net expenditures based on the historical average for 2019 through 2021.

4) Reflects 2% collection fee retained by the Tax Collector

5) Cost of the technical study with the assumption that the study will be updated every five years.

6) Sum of the total net expenditures and miscellaneous assessment expenditures

Incident Data Distribution by Land Use

The third component in calculating the fire rescue assessment rates is the demand for fire rescue services by land use. As shown in **Table 3**, residential incidents account for the majority of fire rescue resources in the City of Groveland, with vacant land accounting for approximately 4.8 percent. Consistent with the methodology utilized in other jurisdictions in Florida, the total resource distribution has been adjusted, with the vacant land category being reduced to 50 percent of the distribution. The other half of vacant land resources was redistributed into the remaining land uses. This adjustment is to reflect the limited benefit received by vacant property from services of the Fire Department since there are no structures or occupants and to capture the benefit received by surrounding structures from extinguishing a fire at an adjacent or nearby vacant property.

Table 3
Distribution of Total Resources by Land Use

Land Use	Average 2017-2021 ⁽¹⁾	Adjusted Distribution ⁽²⁾
Residential	76.6%	78.5%
Commercial/Hotel/Motel/RV Park	10.4%	10.7%
Industrial/Warehouse	1.9%	1.9%
Institutional	3.7%	3.8%
Government	2.4%	2.5%
Vacant Land	4.8%	2.4%
Agricultural	0.2%	0.2%

1) Source: Appendix A, Table A-8

2) Source: Item 1 with adjustment for vacant land at 50 percent and re-distribution of remaining share into other (non-Agricultural) land uses

Fire Rescue Assessment Cost Allocation

The fourth component in determining the City's fire rescue assessment rates is the allocation of the assessed costs to each property rate category, based on the total fire rescue assessment funding requirement and distribution of total resources. **Table 4** presents the fire rescue assessed cost allocation by land use/rate category. As shown, the residential land use will fund the largest portion of the budget.

Per State legislation, agricultural land uses are exempt from fire rescue assessments. Florida Statutes Section 170.01 (4) provides that, with limited exceptions, a City may not levy a special assessment for fire protection services on lands classified as agricultural lands under Florida

DRAFT

Statutes Section 193.461 unless those lands contain a residential dwelling unit or a qualified non-residential building. Therefore, the portion of the budget associated with agricultural fire rescue incidents cannot be recovered through the City's fire rescue assessment and will be excluded in the remainder of this report. Similarly, the City will not assess government properties and will need to supplement the revenue loss through the general fund.

Table 4
Fire Protection Cost Allocation – Assessable Budget

Land Use	FY 2023 Portion of Total Resources ⁽¹⁾	Share of FY 2023 Maximum Assessable Budget ⁽²⁾
Funding Requirement	-	\$2,435,798
Residential	78.5%	\$1,912,102
Commercial/H/M/RV	10.7%	\$260,630
Industrial/Warehouse	1.9%	\$46,280
Institutional	3.8%	\$92,560
Government	2.5%	\$60,895
Vacant	2.4%	\$58,459
Agricultural	0.2%	\$4,872
Total	100.0%	\$2,435,798

1) Source: Table 3; adjusted resource distribution

2) Total assessable adopted budget from Table 2 multiplied by portion of the resources (Item 1)

Note: Some figures may not calculate due to rounding.

Property Units

The fifth component in determining the fire rescue assessment rates is the allocation of the assessed costs to property units (e.g., dwelling units, square footage, or parcels) within each of the land use. This was accomplished by utilizing the most recent data from the Lake County Property Appraiser's parcel database. The database includes both properties that are tax exempt (e.g., governmental uses) and non-tax exempt, and all units were included in the assessment calculations.

For residential land uses, the total number of dwelling units within the City was determined. In addition, the square footage of each unit was recorded. In the case of apartments, because the square footage of individual units in an apartment building was not available in the Property Appraiser's database, an average unit size was calculated based on the total square footage and total number of units. For the non-residential (i.e., commercial, industrial/warehouse, and

DRAFT

institutional) land uses, the distribution of total “living area” square footage was distributed into square footage tiers. **Table 5** presents a summary of the total property units calculated for each land use category.

Table 5
Property Units in the City of Groveland

Property Rate Category	Unit	Number of Units
Residential	dwelling unit	7,234
Commercial/Hotel/Motel/RV Park	square footage	1,223,240
Industrial/Warehouse	square footage	1,490,028
Institutional	square footage	175,878
Government	square footage	30,495
Vacant Land	parcel	1,772

Source: Lake County Property Appraiser’s Parcel Database, February 2022

Table 6 presents a summary of the total number of parcels within each non-residential property rate category.

Table 6
Distribution of Non-Residential Parcels by Rate Category

Square Footage Tier	Tier Multiplier ⁽¹⁾	Number of Parcels ⁽²⁾				Adjusted Square Footage ⁽³⁾				Total Square Footage
		Commercial	Industrial/Warehouse	Institutional	Government	Commercial	Industrial/Warehouse	Institutional	Government	
<250		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
251-1,999	1,000	34	4	2	3	34,000	4,000	2,000	3,000	43,000
2,000 - 3,499	2,000	35	5	2	2	70,000	10,000	4,000	4,000	88,000
3,500 - 4,999	3,500	9	3	6	2	31,500	10,500	21,000	7,000	70,000
5,000 - 9,999	5,000	14	12	7	2	70,000	60,000	35,000	10,000	175,000
10,000 - 19,999	10,000	9	7	4	0	90,000	70,000	40,000	0	200,000
20,000 - 29,999	20,000	5	3	1	0	100,000	60,000	20,000	0	180,000
30,000 - 39,999	30,000	0	3	0	0	0	90,000	0	0	90,000
40,000 - 49,999	40,000	0	3	0	0	0	120,000	0	0	120,000
50,000 or greater	50,000	7	10	0	0	350,000	500,000	0	0	850,000
Total		113	50	22	9	745,500	924,500	122,000	24,000	1,816,000

1) Low-point of each square footage tier; minimum of 1,000 sq ft

2) Source: Lake County Property Appraiser’s Parcel Database, February 2022

3) Tier multiplier (Item 1) multiplied by the number of parcels for each land use category (Item 2)

Calculated Fire Rescue Assessment Schedule

Residential and Non-Residential Land Uses

As discussed previously, the study uses a methodology that combines benefit to the property from the availability of the Fire Department as well as that received from active use of its resources. More specifically, the following steps were completed in the calculation of the assessment levels:

DRAFT

- 70 percent of the budget allocated to the residential land use is distributed among all dwelling units equally. Similarly, 70 percent of the non-residential budget is distributed equally among the adjusted non-residential square footage. This distribution accounts for the benefit received by each property from the availability of the Fire Department's services.
- The remaining 30 percent is distributed to each land use based on use of resources.

The use of 30 percent for resource allocation and 70 percent for the availability is due to the industry standards¹ that indicate that a station that is active more than 30 percent of the time tends to experience inefficiencies in terms of addressing concurrent incidents, personnel fatigue, lack of training, among other issues. This percentage is also verified by the GFD.

Tables 7 and 8 provide these calculations for residential land uses. As presented in **Table 7**, the portion of the budget allocated to residential land uses is \$1.91 million. Seventy percent of this budget is allocated among all dwelling units in the city equally, resulting in the availability portion of the assessment rate (\$185.03 per dwelling unit).

Table 7
Calculated Base Residential Fire Rescue Assessment Rate

Property Rate Category	Budget Allocation ⁽¹⁾	Total Number of Units ⁽²⁾	Fire Assessment Base Rate per Unit ⁽³⁾
Residential	\$1,912,102	-	-
Availability Portion			
70% of Total Budget	\$1,338,471	7,234	\$185.03
Resource Utilization Portion			
30% of Total Budget	\$573,631	7,234	\$79.30

1) Source: Table 4; multiplied by 70% and 30% respectively

2) Source: Table 5

3) Budget Allocation (Item 1) divided by number of units (Item 2)

The remaining 30 percent of the budget is distributed across a tiered schedule, as provided in **Table 8**. The resource-based portion is varied by size of home given that larger homes tend to be more valuable. A review of average home values by size in Groveland, obtained from the Lake County Property Appraiser's parcel database, supported this relation.

¹ Center for Public Safety Excellence and Commission on Fire Accreditation International, *CFAI Standards of Cover, 5th Edition*

DRAFT

This tiered approach is supported by the fact that a large portion of the benefit to the property is derived from the availability of the Fire Department in the form of reduced insurance premiums and increased property values, which in turn suggests lower savings from insurance premiums and lower property values for smaller homes. As mentioned previously, the review of the data from the Property Appraiser database suggested that smaller homes have a lower value compared to larger homes.

The tiered rates are calculated by developing an Equivalent Residential Unit (ERU) factor for each tier based on the ratio of the average size of each tier to the average size of the entire residential category. These ERU factors are then used to distribute the resource-based portion of the fee in a tiered manner as opposed to using the group average shown in Table 8. Each resulting rate is added to the availability-based portion of the rate to determine the final tiered rate for each residential category.

Table 8
Calculated Tiered Residential Assessment Rates

Square Footage Tier	Average Size (Sq Ft) ⁽¹⁾	Equivalent Residential Unit ⁽²⁾	Resource-Based Portion ⁽³⁾	Availability-Based Portion ⁽⁴⁾	Fire Assessment Rate per Unit ⁽⁵⁾
Less than 1,000 sf	758	0.39	\$30.93	\$185.03	\$215.96
1,000 to 1,499 sq ft	1,294	0.67	\$53.13	\$185.03	\$238.16
1,500 to 1,999 sq ft	1,767	0.92	\$72.96	\$185.03	\$257.99
2,000 to 2,499 sq ft	2,219	1.16	\$91.99	\$185.03	\$277.02
2,500 sq ft or more	2,942	1.53	\$121.33	\$185.03	\$306.36
All Units	1,920	-	-	-	-

1) Source: Lake County Property Appraiser's parcel database, February 2022

2) Average size of each tier divided by the average size of all residential properties

3) Resource utilization-based portion from Table 7 (\$79.30) multiplied by the ERU (Item 2)

4) Source: Table 8

5) Sum of resource-based portion (Item 3) and availability-based portion (Item 4)

Table 9 provides similar calculations for non-residential land uses and calculates fire rescue assessment rates on a per square foot basis. Consistent with the methodology described previously, 70 percent of the non-residential budget is allocated among all non-residential square footage equally and 30 percent of the non-residential budget is allocated based on resource utilization of each non-residential land use.

Resulting rates are then applied to the low-point of each square footage tier (minimum of 1,000 sf) to develop the tiered non-residential rate schedule on a per parcel basis. These calculations are shown in **Table 10**.

Table 9
Calculated Base Non-Residential Fire Rescue Assessment Rates

Property Rate Category	Budget Allocation ⁽¹⁾	Distribution of Non-Residential Budget ⁽²⁾	Total Square Footage ⁽³⁾	Fire Assessment Rate per Sq Ft ⁽⁴⁾
Commercial	\$260,630	56.6%		
Industrial/Warehouse	\$46,280	10.1%		
Institutional	\$92,560	20.1%		
Government	\$60,895	13.2%		
Total	\$460,365	100.0%		
Availability Portion				
70% of Total Budget ⁽⁵⁾	\$322,256	-	1,816,000	\$0.177
Resource Utilization Portion				
30% of Total Budget ⁽⁶⁾	\$138,109	-	1,816,000	\$0.076
Commercial ⁽⁷⁾	\$78,170	56.6%	745,500	\$0.105
Industrial/Warehouse ⁽⁷⁾	\$13,949	10.1%	924,500	\$0.015
Institutional ⁽⁷⁾	\$27,760	20.1%	122,000	\$0.228
Government ⁽⁷⁾	\$18,230	13.2%	24,000	N/A
Total	\$138,109	100.0%	1,816,000	-
Calculated Rate per Square Foot				
Commercial ⁽⁸⁾				\$0.282
Industrial/Warehouse ⁽⁸⁾				\$0.192
Institutional ⁽⁸⁾				\$0.405
Government ⁽⁸⁾				N/A

1) Source: Table 4

2) Budget portion of each non-residential category

3) Source: Table 6

4) Budget allocation divided by square footage

5) Total non-residential budget of ≈\$460,000 multiplied by 70% to calculate the availability portion

6) Total non-residential budget of ≈\$460,000 multiplied by 30% to calculate the resource utilization portion

7) Resource utilization portion of the budget (30%) allocated to each non-residential category.

Government properties will not be charged as assessment, however, to ensure that other non-residential categories are not being charged for the portion of the budget associated with government properties, this portion of the budget is separated

8) Sum of availability-based rate of \$0.177 per square foot and resource-utilization based rate for each land use

Table 10
Calculated Tiered Non-Residential Fire Rescue Assessment Rates

Square Footage Tier	Tier Multiplier ⁽²⁾	FY 2023 Maximum Calculated Assessment Rates ⁽³⁾		
		Commercial	Industrial/ Warehouse	Institutional
Rate per Sq Ft ⁽¹⁾		\$0.282	\$0.192	\$0.405
<250	-	n/a	n/a	n/a
251-1,999	1,000	\$282	\$192	\$405
2,000 - 3,499	2,000	\$564	\$384	\$810
3,500 - 4,999	3,500	\$987	\$672	\$1,418
5,000 - 9,999	5,000	\$1,410	\$960	\$2,025
10,000 - 19,999	10,000	\$2,820	\$1,920	\$4,050
20,000 - 29,999	20,000	\$5,640	\$3,840	\$8,100
30,000 - 39,999	30,000	\$8,460	\$5,760	\$12,150
40,000 - 49,999	40,000	\$11,280	\$7,680	\$16,200
50,000 or greater	50,000	\$14,100	\$9,600	\$20,250

1) Source: Table 9

2) Low-point of each square footage tier; minimum of 1,000 sq ft

3) Rate per sq ft (Item 1) for each land use category multiplied by the tier multiplier (Item 2)

Vacant Land

As part of this study, a separate fire rescue assessment rate is calculated for vacant land. As discussed previously, 50 percent of the resources allocated to vacant land are used in the assessment calculation for the vacant parcel assessment rate. This adjustment was made to recognize the fact that vacant property derives less benefit from the Fire Department's availability and services compared to developed properties with buildings and more people. As shown in **Table 11**, this adjusted budget was divided by the number of vacant parcels to determine the assessment rate of \$32.99 per parcel.

Table 11
Calculated Vacant Parcel Assessment Rate

Property Rate Category	Budget Allocation ⁽¹⁾	Total Number of Parcels ⁽²⁾	Budget per Parcel ⁽³⁾
Vacant Land	\$58,459	1,772	\$32.99

1) Source: Table 4

2) Source: Table 5

3) Budget allocation (Item 1) divided by number of parcels (Item 2)

IV. Fire Rescue Millage Calculation

As detailed in Table 2, the fire rescue assessment for the City of Groveland is not able to fully fund the Fire Department's total budget. To meet the funding need, the City will need to use alternative revenue sources. In terms of property taxes, as shown in **Table 12**, the City of Groveland would need to allocate approximately 2.03 mills (in addition to the fire rescue assessment rates calculated in this study) in order to fully fund the fire rescue program.

Table 12
Fire Rescue Millage Calculation

Item	Value
City of Groveland Total Taxable Value ⁽¹⁾	\$1,277,547,845
Taxable Value at 95%⁽²⁾	\$1,213,670,453
Net Fire Budget ⁽³⁾	\$4,788,612
Cost to Collect Fire Assessment ⁽⁴⁾	\$106,184
Total Revenue Needed ⁽⁵⁾	\$4,894,796
Fire Assessment Portion ⁽⁶⁾	\$2,435,798
Non-Assessable Portion⁽⁷⁾	\$2,458,998
Potential Millage for Fire⁽⁸⁾	2.03

- 1) Source: City of Groveland Finance Department
- 2) Total taxable value (Item 1) adjusted to 95% for budgeting purposes
- 3) Source: Table 2; Total Net Expenditures (Item 2)
- 4) Source: Table 2; Miscellaneous Assessment Expenditures
- 5) Net fire budget (Item 3) plus the cost to collect fire assessment (Item 4)
- 6) Source: Table 2; Total Assessment Funding Requirement (Item 5)
- 7) Total revenue needed (Item 5) less the fire assessment portion (Item 6)
- 8) Non-assessable portion (Item 7) divided by the taxable value at 95% (Item 2), then multiplied by 1,000

DRAFT

Appendix A
City of Groveland
Fire Rescue and Medical Incident Data

Appendix A: Fire Rescue and Medical Incident Data

This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past five years were analyzed to estimate demand from different land uses for fire rescue and first responder/BLS services. **Tables A-1 through A-8** present this analysis.

DRAFT

Table A-1
GFD Distribution of Incidents by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Fire:	85	4.6%	64	3.3%	65	3.0%	71	3.3%	107	3.7%	3.6%
Medical:	1,772	-	1,922	-	2,072	-	2,065	-	2,786	-	-
-ALS	870	46.8%	937	47.1%	1,024	48.0%	1,016	47.6%	1,376	47.6%	47.4%
Non-ALS	902	48.6%	985	49.6%	1,048	49.0%	1,049	49.1%	1,410	48.7%	49.0%
Total:	1,857	100.0%	1,986	100.0%	2,137	100.0%	2,136	100.0%	2,893	100.0%	-
ALS:	870	46.8%	937	47.2%	1,024	47.9%	1,016	47.6%	1,376	47.6%	47.4%
Fire/Non-ALS	987	53.2%	1,049	52.8%	1,113	52.1%	1,120	52.4%	1,517	52.4%	52.6%

Source: City of Groveland Fire Department

Table A-2
GFD Distribution of Staff Time by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	
Fire:	242	9.7%	717	7.0%	215	6.1%	272	6.7%	398	7.6%	7.3%
Medical:	2,264	-	2,826	-	3,310	-	3,816	-	4,831	-	-
-ALS	1,357	54.1%	1,604	52.8%	1,853	52.6%	2,293	56.0%	2,930	56.0%	54.6%
-Non-ALS	906	36.2%	1,222	40.2%	1,457	41.3%	1,523	37.1%	1,901	36.4%	38.1%
Total:	2,506	100.0%	3,037	100.0%	3,526	100.0%	4,089	100.0%	5,228	100.0%	-
ALS:	1,357	54.2%	1,604	52.8%	1,853	52.6%	2,293	56.1%	2,930	56.0%	54.6%
Fire/Non-ALS	1,149	45.8%	1,433	47.2%	1,673	47.4%	1,796	43.9%	2,298	44.0%	45.4%

Source: City of Groveland Fire Department

1) Staff time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of personnel on scene

Table A-3
GFD Distribution of Vehicle Time by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	
Fire:	119	13.5%	102	9.8%	100	8.1%	114	9.2%	186	10.6%	10.1%
Medical:	767	-	932	-	1,139	-	1,131	-	1,574	-	-
-ALS	452	51.0%	521	50.5%	630	50.8%	669	53.7%	936	53.2%	52.1%
-Non-ALS	315	35.5%	411	39.7%	509	41.1%	462	37.1%	637	36.2%	37.9%
Total:	886	100.0%	1,034	100.0%	1,239	100.0%	1,245	100.0%	1,760	100.0%	-
ALS:	452	51.0%	521	50.4%	630	50.8%	669	53.8%	936	53.2%	52.1%
Fire/Non-ALS	434	49.0%	513	49.6%	609	49.2%	576	46.2%	823	46.8%	47.9%

Source: City of Groveland Fire Department

1) Vehicle time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of units on scene

DRAFT

Table A-4
GFD Distribution of Total Resources by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	
Fire:	362	10.7%	313	7.7%	316	6.6%	387	7.2%	584	8.4%	8.0%
Medical:	3,031	-	3,758	-	4,449	-	4,947	-	6,404	-	-
-ALS	1,810	53.3%	2,125	52.2%	2,483	52.1%	2,962	55.6%	3,866	55.3%	54.0%
-Non-ALS	1,221	36.0%	1,633	40.1%	1,967	41.3%	1,985	37.2%	2,538	36.3%	38.1%
Total	3,392	100.0%	4,072	100.0%	4,765	100.0%	5,334	100.0%	6,988	100.0%	-
ALS:	1,810	53.3%	2,125	52.2%	2,483	52.1%	2,962	55.5%	3,866	55.3%	54.0%
Fire/Non-ALS:	1,583	46.7%	1,946	47.8%	2,282	47.9%	2,371	44.5%	3,122	44.7%	46.0%

Source: City of Groveland Fire Department

1) Total resources are calculated as the sum of total staff time and total vehicle time

Table A-5
GFD Distribution of Incidents by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Residential	502	76.2%	552	75.6%	638	74.7%	643	80.0%	808	79.4%	77.4%
Commercial/H/M/RV	76	11.6%	104	14.2%	98	11.5%	70	8.7%	84	8.3%	10.6%
Industrial/Warehouse	18	2.7%	19	2.6%	8	0.9%	8	1.0%	19	1.9%	1.8%
Institutional	21	3.2%	23	3.1%	35	4.1%	19	2.4%	37	3.6%	3.3%
Government	11	1.7%	15	2.1%	32	3.8%	23	2.9%	29	2.9%	2.7%
Vacant	29	4.4%	17	2.3%	38	4.5%	40	5.0%	39	3.8%	4.0%
Agricultural	1	0.2%	1	0.1%	4	0.5%	0	0.0%	1	0.1%	0.2%
Total	658	100.0%	731	100.0%	853	100.0%	803	100.0%	1,017	100.0%	-

Source: City of Groveland Fire Department

Table A-6
GFD Distribution of Staff Time by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
Residential	519	77.5%	661	74.9%	837	73.8%	916	78.3%	1,097	78.8%	76.7%
Commercial/H/M/RV	55	8.2%	125	14.1%	135	11.9%	105	9.0%	126	9.1%	10.4%
Industrial/Warehouse	28	4.1%	23	2.6%	11	1.0%	14	1.2%	21	1.5%	1.9%
Institutional	16	2.4%	38	4.3%	45	3.9%	32	2.7%	63	4.5%	3.7%
Government	10	1.5%	16	1.8%	28	2.5%	42	3.6%	31	2.2%	2.4%
Vacant	40	5.9%	19	2.1%	74	6.5%	61	5.2%	53	3.8%	4.7%
Agricultural	3	0.4%	2	0.2%	5	0.4%	-	-	2	0.1%	0.2%
Total	670	100.0%	884	100.0%	1,134	100.0%	1,170	100.0%	1,392	100.0%	-

Source: City of Groveland Fire Department

Note: Staff time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of personnel on scene

DRAFT

Table A-7
GFD Distribution of Vehicle Time by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	
Residential	174	77.2%	214	73.8%	283	72.7%	267	77.4%	354	77.8%	75.7%
Commercial/H/M/RV	18	8.1%	42	14.5%	46	11.8%	31	8.9%	43	9.4%	10.5%
Industrial/Warehouse	9	3.8%	8	2.8%	4	1.1%	4	1.2%	7	1.5%	1.9%
Institutional	5	2.3%	13	4.6%	15	3.8%	10	2.9%	21	4.6%	3.8%
Government	3	1.4%	5	1.9%	9	2.4%	14	4.0%	10	2.2%	2.5%
Vacant	15	6.8%	6	2.2%	30	7.6%	19	5.6%	20	4.3%	5.3%
Agricultural	1	0.4%	1	0.2%	2	0.5%	-	-	1	0.2%	0.3%
Total	226	100.0%	290	100.0%	389	100.0%	346	100.0%	456	100.0%	

Source: City of Groveland Fire Department

Note: Vehicle time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of units on scene

Table A-8
GFD Distribution of Total Resources by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	
Residential	693	77.4%	875	74.4%	1,119	73.4%	1,183	78.0%	1,451	78.7%	76.6%
Commercial/H/M/RV	73	8.2%	167	14.2%	181	11.9%	136	9.0%	169	9.1%	10.4%
Industrial/Warehouse	30	4.1%	32	2.7%	15	1.0%	18	1.2%	28	1.5%	1.9%
Institutional	21	2.4%	51	4.4%	59	3.9%	42	2.8%	84	4.5%	3.7%
Government	13	1.4%	22	1.9%	37	2.5%	56	3.7%	41	2.2%	2.4%
Vacant	55	6.1%	25	2.2%	104	6.8%	80	5.3%	73	3.9%	4.8%
Agricultural	4	0.4%	3	0.2%	7	0.5%	0	0.0%	2	0.1%	0.2%
Total	895	100.0%	1,175	100.0%	1,523	100.0%	1,516	100.0%	1,848	100.0%	

Source: City of Groveland Fire Department

Note: Total resources are calculated as the sum of total staff time and total vehicle time

DRAFT

Appendix B
Groveland Fire Department
FY 2023 Requested Budget Detail

DRAFT

Appendix B: GFD FY 2023 Requested Budget Detail

This appendix documents Groveland Fire Department's FY 2023 expenditures and revenues. Each expenditure is tagged by the type of service (ALS, BLS, etc.) that it is associated with.

Table B-1
GFD FY 2023 Fire Department Budget - Expenditures

Line Item Number	Expenditure	Category	FY 2023	Type of Service
Personnel Expenses				
-	Wages (Including Scheduled Overtime)	Personal Services	\$2,643,556	ALS/BLS/Fire
-	ALS Pay for Paramedics	Personal Services	\$120,120	ALS ONLY
-	Unscheduled Overtime	Personal Services	\$151,000	ALS/BLS/Fire
-	FICA	Personal Services	\$222,973	ALS/BLS/Fire
-	Retirement	Personal Services	\$734,930	ALS/BLS/Fire
-	Health	Personal Services	\$397,432	ALS/BLS/Fire
-	Dental	Personal Services	\$18,110	ALS/BLS/Fire
-	Vision	Personal Services	\$3,659	ALS/BLS/Fire
-	Life	Personal Services	\$5,799	ALS/BLS/Fire
-	EAP	Personal Services	\$2,059	ALS/BLS/Fire
-	Workers Compensation	Personal Services	\$81,965	ALS/BLS/Fire
-	Firefighter Cancer Insurance	Personal Services	\$5,627	ALS/BLS/Fire
-	Unemployment	Personal Services	\$10,000	ALS/BLS/Fire
Operating Expenses				
001.522000.340	Power DMS	Professional Services	\$2,625	ALS/BLS/Fire
001.522000.340	Crewsense	Professional Services	\$2,205	ALS/BLS/Fire
001.522000.340	Emergency Reporting (new ESO)	Professional Services	\$12,000	BLS/Fire
001.522000.340	Miscellaneous	Professional Services	\$2,625	ALS/BLS/Fire
001.522000.340	Employee Physicals	Professional Services	\$20,000	ALS/BLS/Fire
001.522000.340	BRYX Alerting	Professional Services	\$3,720	ALS/BLS/Fire
001.522000.340	Quick Response	Professional Services	\$1,155	ALS/BLS/Fire
001.522000.340	Target Solutions	Professional Services	\$6,755	ALS/BLS/Fire
001.522000.340	SIM Ushare	Professional Services	\$300	BLS/Fire
001.522000.340	Premier 1	Professional Services	\$1,000	ALS/BLS/Fire
001.522000.400	Travel/per Diem	Travel/per Diem	\$6,000	ALS/BLS/Fire
001.522000.410	Communication Service	Communication	\$6,200	ALS/BLS/Fire
001.522000.420	Shipping/Postage	Freight & Postage	\$525	ALS/BLS/Fire
001.522000.450	Insurance - Liability	Insurance	\$9,490	ALS/BLS/Fire
001.522000.462	General R&M	Repair & Maintenance; Buildings	\$10,500	ALS/BLS/Fire
001.522000.462	2 New AC Units for Stations	Repair & Maintenance; Buildings	\$20,000	ALS/BLS/Fire
001.522000.462	Generator Maintenance and Repair	Repair & Maintenance; Buildings	\$5,000	ALS/BLS/Fire
001.522000.463	Annual Hose and Ladder Testing	Repair & Maintenance; Equipment	\$2,625	BLS/Fire
001.522000.463	Annual Engine Pump Testing	Repair & Maintenance; Equipment	\$1,575	BLS/Fire
001.522000.463	Annual MSA (Air Packs) Maintenance	Repair & Maintenance; Equipment	\$5,250	BLS/Fire
001.522000.463	Annual Extrication Maintenance and Testing	Repair & Maintenance; Equipment	\$4,150	BLS/Fire
001.522000.463	Annual Bunker Gear Inspection	Repair & Maintenance; Equipment	\$7,200	BLS/Fire
001.522000.463	MAKO Air Machine Maintenance and Repair	Repair & Maintenance; Equipment	\$3,990	BLS/Fire
001.522000.463	Dive Team Equipment Maintenance and Repair	Repair & Maintenance; Equipment	\$2,888	BLS/Fire
001.522000.463	Annual Cardiac Monitor Maintenance	Repair & Maintenance; Equipment	\$6,577	ALS ONLY
001.522000.463	Miscellaneous Dive Team and Boat Maintenance	Repair & Maintenance; Equipment	\$6,275	BLS/Fire
001.522000.463	Bunker Gear Repairs	Repair & Maintenance; Equipment	\$5,000	BLS/Fire
001.522000.463	MSA Bottle Hydro Testing	Repair & Maintenance; Equipment	\$400	BLS/Fire
001.522000.463	Fire Extinguisher Repairs/Replacement	Repair & Maintenance; Equipment	\$1,500	BLS/Fire
001.522000.465	Staff Vehicle Tire Replacements	Repair & Maintenance; Vehicles	\$2,500	BLS/Fire
001.522000.465	Preventive Maintenance - Engines (4)	Repair & Maintenance; Vehicles	\$15,141	BLS/Fire
001.522000.465	Unscheduled Repairs of Engines	Repair & Maintenance; Vehicles	\$27,300	BLS/Fire
001.522000.465	Unscheduled Repairs on Brush Trucks	Repair & Maintenance; Vehicles	\$4,200	BLS/Fire
001.522000.465	Tire Replacement Engines	Repair & Maintenance; Vehicles	\$10,500	BLS/Fire
001.522000.465	Vehicle Identifier Graphics	Repair & Maintenance; Vehicles	\$1,050	BLS/Fire
001.522000.470	Printing & Binding	Printing/Binding	\$1,260	ALS/BLS/Fire
001.520000.481	Fire Safety Supplies Given Away	Events	\$5,250	BLS/Fire
001.520000.481	Fire Safety Month	Events	\$2,625	BLS/Fire
001.520000.481	Miscellaneous	Events	\$2,625	BLS/Fire
001.520000.481	Community Outreach Events	Events	\$2,100	BLS/Fire
001.520000.481	Public Events/Meetings	Events	\$3,150	BLS/Fire
001.522000.490	Miscellaneous	Miscellaneous	\$20,475	ALS/BLS/Fire
001.522000.510	Office Supplies	Office Supplies	\$2,625	ALS/BLS/Fire
001.522000.521	Gasoline	Gasoline	\$13,860	ALS/BLS/Fire
001.522000.521	Diesel	Gasoline	\$34,480	ALS/BLS/Fire
001.522000.522	Dive Team - New Team Member Equipment	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	New Dive Equipment	Small Tools & Equipment	\$5,250	BLS/Fire
001.522000.522	Equipment Allowance (Union Contract)	Small Tools & Equipment	\$1,000	BLS/Fire
001.522000.522	Bunker Gear/Safety Equipment Replacement	Small Tools & Equipment	\$35,000	BLS/Fire
001.522000.522	Bunker Gear Second Set Rental	Small Tools & Equipment	\$10,000	BLS/Fire
001.522000.522	Bunker Gear New (New FTE and Phase Out Rentals)	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Bunker Gear/Safety Equipment - Replace FTE Turnover	Small Tools & Equipment	\$24,000	BLS/Fire
001.522000.522	Miscellaneous	Small Tools & Equipment	\$11,350	BLS/Fire
001.522000.522	Equipment to Standardize Engines	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Transfill Hoses x4	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Ward No-Smoke New Engine 95	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Spare MSA Masks	Small Tools & Equipment	\$2,400	BLS/Fire
001.522000.523	Firefighting Foam	Operating Supplies - Miscellaneous	\$7,875	BLS/Fire
001.522000.523	Misc. Supplies	Operating Supplies - Miscellaneous	\$7,350	ALS/BLS/Fire
001.522000.523	Medical Supplies	Operating Supplies - Miscellaneous	\$4,725	ALS/BLS/Fire
001.522000.523	Battalion Chief Ancillary Items for the Shift	Operating Supplies - Miscellaneous	\$6,300	ALS/BLS/Fire

Table B-1 (continued)
GFD FY 2023 Fire Department Budget - Expenditures

Line Item Number	Expenditure	Category	FY 2023	Type of Service
Operating Expenses				
001.522000.524	Uniforms	Uniforms	\$29,925	ALS/BLS/Fire
001.522000.540	NFPA Code Subscription	Subscriptions/Memberships	\$1,575	BLS/Fire
001.522000.540	NFPA Membership/Fire Inspector	Subscriptions/Memberships	\$184	BLS/Fire
001.522000.540	Fire Chief Assoc. Memberships/PIO	Subscriptions/Memberships	\$751	BLS/Fire
001.522000.540	Publications, Misc.	Subscriptions/Memberships	\$158	BLS/Fire
001.522000.540	FDTN (FD Training Network)	Subscriptions/Memberships	\$315	BLS/Fire
001.522000.541	Tuition Reimbursement for Higher Education	Education	\$12,500	ALS/BLS/Fire
001.522000.541	Dive Certification Training Openwater	Education	\$4,200	BLS/Fire
001.522000.541	Advanced Scuba Diver	Education	\$2,205	BLS/Fire
001.522000.541	Rescue Diver	Education	\$3,990	BLS/Fire
001.522000.541	Fire Window Training	Education	\$0	BLS/Fire
001.522000.541	Fire Inspector Training & Conference	Education	\$1,523	BLS/Fire
001.522000.541	PIO Training	Education	\$1,050	BLS/Fire
001.522000.541	Officer Development/Driver Classes	Education	\$10,500	BLS/Fire
001.522000.541	FD Training Officer Program	Education	\$1,575	ALS/BLS/Fire
001.522000.541	Critical Care Paramedic	Education	\$2,940	ALS/BLS/Fire
001.522000.541	Rescue Randy Training Props	Education	\$0	BLS/Fire
001.522000.541	Smoke Generators	Education	\$0	BLS/Fire
001.522000.541	Miscellaneous	Education	\$5,250	BLS/Fire
001.522000.541	Command School for Ride Up Officers	Education	\$2,520	BLS/Fire
001.522000.542	Meetings	Meetings	\$525	ALS/BLS/Fire
001.522000.543	Licenses and Renewals	Licenses & Renewals	\$3,775	ALS/BLS/Fire
Total Expenditures			\$4,904,612	-
Total Expenditures - Non-ALS			\$260,690	-
Total Expenditures - Both ALS and Non-ALS			\$4,517,225	-
Total Expenditures - Non-ALS and ALS/Non-ALS			\$4,777,915	-
Total Expenditures - ALS			\$126,697	-

Source: City of Groveland Fire Department

Table B-2
GFD FY 2023 Fire Department Budget - Revenues

Item	FY 2023
Revenue	
County ALS Payment	\$107,000
Fire Inspection Fees	\$9,000
Total Revenues	\$116,000

Source: City of Groveland Fire Department

DRAFT

Appendix C

Property Code Classifications

Appendix C: Property Code Classifications

This appendix documents land use classifications used for incidents and for residential units and non-residential square footage.

Table C-1 details the property code classifications from the National Fire Incidents Reporting System. These codes are applied to each incident report. The “fire assessment incident category” illustrates how these codes were categorized for the land use categories used in the fire rescue assessment study.

Table C-2 details the property class code descriptions from the Lake County Property Appraiser’s (LCPA) Office. Property class codes used by the LCPA correspond to the Department of Revenue (DOR) codes. These codes are applied to each parcel in the City of Groveland. The “fire rescue assessment land use category” illustrates how these codes were categorized for the land use categories used in the fire rescue assessment study. Additional building details were reviewed, including the improvement type and interior finish type; however, based on discussions with LCPA and the Groveland Fire Department, the property code was determined to be the most appropriate classification for fire rescue assessment calculations.

Table C-1
Property Code Classifications – Fire Rescue and Medical Incidents

NFIRS Code	Main Category	NFIRS Description	Fire Assessment Land Use Category
0	Other	Other	n/a
100	Assembly	Assembly, other	n/a
110	Assembly	Fixed-use recreation places, other	Commercial
111	Assembly	Bowling establishment	Commercial
112	Assembly	Billiard center, pool hall	Commercial
113	Assembly	Electronic amusement center	Commercial
115	Assembly	Roller rink: indoor or outdoor	Commercial
116	Assembly	Swimming facility	Commercial
120	Assembly	Variable-use amusement, recreation places, other	Commercial
121	Assembly	Ballroom, gymnasium	Commercial
122	Assembly	Convention center, exhibition hall	Commercial
123	Assembly	Stadium, arena	Commercial
124	Assembly	Playground	Commercial
129	Assembly	Amusement center, indoor/outdoor	Commercial
130	Assembly	Places of worship, funeral parlors, other	Institutional
131	Assembly	Church, mosque, synagogue, temple, chapel	Institutional
134	Assembly	Funeral parlor	Institutional
140	Assembly	Clubs, other	Commercial
141	Assembly	Athletic/health club	Institutional
142	Assembly	Clubhouse	Commercial
143	Assembly	Yacht club	Commercial
144	Assembly	Casino, gambling clubs	Commercial
150	Assembly	Public or government, other	Government
151	Assembly	Library	Government
152	Assembly	Museum	Institutional
155	Assembly	Courthouse	Government
160	Assembly	Eating, drinking places, other	Commercial
161	Assembly	Restaurant or cafeteria	Commercial
162	Assembly	Bar or nightclub	Commercial
171	Assembly	Airport passenger terminal	Commercial
174	Assembly	Rapid transit station	Commercial
180	Assembly	Studio/theater, other	Commercial
182	Assembly	Auditorium, concert hall	Commercial
183	Assembly	Movie theater	Commercial
185	Assembly	Radio, television studio	Commercial
200	Educational	Educational, other	Institutional
210	Educational	Schools, non-adult, other	Institutional
211	Educational	Preschool	Institutional
213	Educational	Elementary school, including kindergarten	Institutional
215	Educational	High school/junior high school/middle school	Institutional
241	Educational	Adult education center, college classroom	Institutional
254	Educational	Day care, in commercial property	Commercial
300	Health Care, Detention & Correction	Health care, detention, & correction, other	Government
311	Health Care, Detention & Correction	24-hour care nursing homes, 4 or more persons	Institutional
321	Health Care, Detention & Correction	Mental retardation/development disability facility	Institutional
322	Health Care, Detention & Correction	Alcohol or substance abuse recovery center	Institutional
323	Health Care, Detention & Correction	Asylum, mental institution	Institutional
331	Health Care, Detention & Correction	Hospital - medical or psychiatric	Institutional
332	Health Care, Detention & Correction	Hospices	Institutional
340	Health Care, Detention & Correction	Clinics, doctors offices, hemodialysis ctr, other	Institutional
341	Health Care, Detention & Correction	Clinic, clinic-type infirmary	Institutional
342	Health Care, Detention & Correction	Doctor, dentist or oral surgeon office	Commercial
343	Health Care, Detention & Correction	Hemodialysis unit	Institutional
361	Health Care, Detention & Correction	Jail, prison (not juvenile)	Government
363	Health Care, Detention & Correction	Reformatory, juvenile detention center	Government
365	Health Care, Detention & Correction	Police station	Government
400	Residential	Residential, other	Residential
419	Residential	1 or 2 family dwelling	Residential
429	Residential	Multifamily dwelling	Residential
439	Residential	Boarding/rooming house, residential hotels	Residential
449	Residential	Hotel/motel, commercial	Hotel/Motel/RV
459	Residential	Residential board and care	Institutional
460	Residential	Dormitory-type residence, other	Residential
462	Residential	Sorority house, fraternity house	Residential
464	Residential	Barracks, dormitory	Residential
500	Mercantile, Business	Mercantile, business, other	Commercial
511	Mercantile, Business	Convenience store	Commercial
519	Mercantile, Business	Food and beverage sales, grocery store	Commercial
529	Mercantile, Business	Textile, wearing apparel sales	Commercial
539	Mercantile, Business	Household goods, sales, repairs	Commercial
549	Mercantile, Business	Special shop	Commercial
557	Mercantile, Business	Personal service, including barber and beauty shops	Commercial
559	Mercantile, Business	Recreational, hobby, home repair sales, pet store	Commercial
564	Mercantile, Business	Laundry, dry cleaning	Commercial
569	Mercantile, Business	Professional supplies, services	Commercial
571	Mercantile, Business	Service station, gas station	Commercial
579	Mercantile, Business	Motor vehicle or boat sales, services, repair	Commercial
580	Mercantile, Business	General retail, other	Commercial

Table C-1 (continued)
Property Code Classifications – Fire Rescue and Medical Incidents

NFIRS Code	Main Category	NFIRS Description	Fire Assessment Land Use Category
581	Mercantile, Business	Department or discount store	Commercial
592	Mercantile, Business	Bank	Commercial
593	Mercantile, Business	Office: veterinary or research	Institutional
596	Mercantile, Business	Post office or mailing firms	Institutional
599	Mercantile, Business	Business office	Commercial
600	Industrial, Utility, Defense, Ag, Mining	Ind., utility, defence, agriculture, mining, other	Industrial/Warehouse
615	Industrial, Utility, Defense, Ag, Mining	Electric-generating plant	Industrial/Warehouse
629	Industrial, Utility, Defense, Ag, Mining	Laboratory or science laboratory	Commercial
631	Industrial, Utility, Defense, Ag, Mining	Defense, military installation	Government
639	Industrial, Utility, Defense, Ag, Mining	Communications center	Institutional
640	Industrial, Utility, Defense, Ag, Mining	Utility or distribution system, other	Industrial/Warehouse
642	Industrial, Utility, Defense, Ag, Mining	Electrical distribution	Industrial/Warehouse
644	Industrial, Utility, Defense, Ag, Mining	Gas distribution, gas pipeline	Industrial/Warehouse
645	Industrial, Utility, Defense, Ag, Mining	Flammable liquid distribution, FL pipeline	Industrial/Warehouse
647	Industrial, Utility, Defense, Ag, Mining	Water utility	Industrial/Warehouse
648	Industrial, Utility, Defense, Ag, Mining	Sanitation utility	Industrial/Warehouse
655	Industrial, Utility, Defense, Ag, Mining	Crops or orchard	Agricultural
659	Industrial, Utility, Defense, Ag, Mining	Livestock production	Agricultural
669	Industrial, Utility, Defense, Ag, Mining	Forest, timberland, woodland	Agricultural
679	Industrial, Utility, Defense, Ag, Mining	Mine, quarry	Agricultural
700	Manufacturing, Processing	Manufacturing, processing	Industrial/Warehouse
800	Storage	Storage, other	Industrial/Warehouse
807	Storage	Outside material storage area	Industrial/Warehouse
808	Storage	Outbuilding or shed	n/a
819	Storage	Livestock, poultry storage	n/a
839	Storage	Refrigerated storage	n/a
880	Storage	Vehicle storage, other	n/a
881	Storage	Parking garage (Detached residential garage)	n/a
882	Storage	Parking garage, general vehicle	n/a
888	Storage	Fire station	Government
891	Storage	Warehouse	Industrial/Warehouse
898	Storage	Dock, marina, pier, wharf	n/a
899	Storage	Residential or self-storage units	n/a
900	Outside or Special Property	Outside or special property, other	Vacant
919	Outside or Special Property	Dump, sanitary landfill	n/a
921	Outside or Special Property	Bridge, trestle	n/a
926	Outside or Special Property	Outbuilding, protective shelter	n/a
931	Outside or Special Property	Open land or field	Vacant
935	Outside or Special Property	Campsite with utilities	Hotel/Motel/RV
936	Outside or Special Property	Vacant lot	Vacant
937	Outside or Special Property	Beach	n/a
938	Outside or Special Property	Graded and cared-for plots of land	Vacant
940	Outside or Special Property	Water area, other	n/a
946	Outside or Special Property	Lake, river, stream	n/a
951	Outside or Special Property	Railroad right-of-way	n/a
952	Outside or Special Property	Railroad yard	n/a
960	Outside or Special Property	Street, other	n/a
961	Outside or Special Property	Highway or divided highway	n/a
962	Outside or Special Property	Residential street, road or residential driveway	n/a
963	Outside or Special Property	Street or road in commercial area	n/a
965	Outside or Special Property	Vehicle parking area	Vacant
972	Outside or Special Property	Aircraft runway	n/a
973	Outside or Special Property	Aircraft taxiway	n/a
974	Outside or Special Property	Aircraft loading area	n/a
981	Outside or Special Property	Construction site	Commercial
983	Outside or Special Property	Pipeline, power line or other utility right-of-way	Vacant
984	Outside or Special Property	Industrial plant yard - area	n/a
400M	Residential	Residential, other, Mobile Home	Residential
400V	Residential	Residential, other, Recreational Vehicle	Hotel/Motel/RV
NNN	Outside or Special Property	None	n/a
UUU	Outside or Special Property	Undetermined	n/a

Source: National Fire Incident Reporting System (NFIRS)

Table C-2
Property Code Classifications – Land Use

Property Use Code	Code Description	Fire Assessment Land Use Category
0000	VACANT RESIDENTIAL	Vacant
0003	VACANT RESIDENTIAL LAKEFRONT	Vacant
0005	VACANT RESIDENTIAL UNBUILDABLE	Vacant
0006	VACANT RESIDENTIAL UNBUILDABLE WITH VALUE	Vacant
0004	VACANT ACCESS LOT	Vacant
0002	VACANT RESIDENTIAL CANAL	Vacant
0100	SINGLE FAMILY	Residential
0103	SINGLE FAMILY LAKEFRONT	Residential
0138	SINGLE FAMILY GOLF	Residential
0102	SINGLE FAMILY CANAL	Residential
0230	MANUFACTURED HOME	Residential
0310	MULTI FAMILY >9 UNITS GOVT PROGRAMS	Residential
0300	MULTI FAMILY > 9 UNITS MARKET RENT	Residential
0400	CONDOMINIUM	Residential
0800	MULTI FAMILY <5 UNITS	Residential
0900	RESIDENTIAL COMMON ELEMENTS/AREA	n/a
1000	VACANT COMMERCIAL	Vacant
1004	COMMERCIAL COMMON ELEMENTS/AREA	n/a
1005	VACANT COMMERCIAL UNBUILDABLE	Vacant
1010	CELL TOWER SITE	n/a
1100	STORE 1 STORY FREE STANDING	Commercial
1120	CONVENIENCE STORE WITH FUEL	Commercial
1175	OTHER NON-PROFIT STORE	Commercial
1200	STORE/RESIDENCE COMBO	Commercial
1300	DEPARTMENT STORE	Commercial
1310	WAREHOUSE STORE	Commercial
1320	DISCOUNT STORE	Commercial
1610	STRIP CENTER	Commercial
1600	SHOPPING CENTER COMMUNITY ANCHORED	Commercial
1700	OFFICE 1 STORY	Commercial
1900	MEDICAL BLDG	Commercial
1902	SURGICAL CENTER	Commercial
2100	RESTAURANT	Commercial
2200	DRIVE-IN RESTAURANT	Commercial
2300	BANK	Commercial
2500	SERVICE SHOP	Commercial
2610	CAR WASH	Commercial
2710	AUTO REPAIR SHOP	Commercial
2700	AUTO SALES/STORAGE	Commercial
2820	RENTAL RV PARK	Hotel/Motel/RV
3300	NIGHT CLUB/BAR	Commercial
3800	GOLF COURSE	Commercial
3900	HOTEL/MOTEL	Hotel/Motel/RV
4000	VACANT INDUSTRIAL	Vacant
4100	LIGHT MANUFACTURING	Industrial/Warehouse
4800	WAREHOUSING	Industrial/Warehouse
4810	MINI -WAREHOUSE	Industrial/Warehouse
4900	OPEN STORAGE	Industrial/Warehouse
5300	ROW CROPLAND	Agricultural
5400	TIMBER S I 70	Agricultural
6200	PASTURE IMPROVED GOOD	Agricultural
6300	PASTURE IMPROVED HAY AVERAGE	Agricultural
6400	PASTURE SEMI-IMPROVED	Agricultural
6500	NATIVE PASTURE 1	Agricultural
6600	ORANGE GROVE	Agricultural
6601	ORANGE GROVE	Agricultural
6602	ORANGE GROVE	Agricultural
6603	ORANGE GROVE	Agricultural
6604	ORANGE GROVE	Agricultural
6620	PINK & MIXED GRAPEFRUIT	Agricultural
6900	ORNAMENTAL NURSERY	Agricultural
7000	VACANT INSTITUTIONAL NON-CHURCH	Vacant
7071	VACANT INSTITUTIONAL CHURCH ONLY	Vacant
7100	CHURCH	Institutional
7101	PARSONAGE	Institutional
7210	DAYCARE CENTER	Institutional
7200	PRIVATE SCHOOL	Institutional
7500	ORPHANAGE/NON PROFIT SERVICE	Institutional
7600	MORTUARY/CEMETERY/CREMATORY	Institutional
7700	CLUB/LODGE/UNION HALL	Institutional
8086	VACANT GOVT COUNTY	Vacant
8087	VACANT GOVT STATE	Vacant
8089	VACANT GOVT MUNICIPAL	Vacant
8094	GOVT RIGHT OF WAY	Vacant
8095	GOVT SUBMERGED LAND	Vacant
8096	GOVT WETLAND	Vacant
8300	PUBLIC SCHOOL	Government
8600	IMPROVED GOVT COUNTY	Government

Table C-2 (continued)
Property Code Classifications – Land Use

Property Use Code	Code Description	Fire Assessment Land Use Category
8700	IMPROVED GOVT STATE	Government
8900	IMPROVED GOVT MUNICIPAL	Government
9100	UTILITY	n/a
9300	SUB SURFACE RIGHTS	n/a
9400	RIGHT OF WAY	n/a
9500	SUBMERGED LAND	n/a
9600	WETLAND	n/a
9800	CENTRAL ASSESSED	n/a
9900	NON AGRICULTURAL ACREAGE	Vacant
9901	NON AG ACREAGE FUTURE DEVELOPMENT	Vacant
9903	NON AG ACREAGE WATERFRONT	Vacant

Source: Lake County Property Appraiser

NEW BUSINESS



AGENDA ITEM 2

MEMORANDUM

TO: HONORABLE MAYOR & CITY COUNCIL MEMBERS

VIA: MIKE HEIN, CITY MANAGER

FROM: JO-ANNE DRURY, FINANCE DIRECTOR

SUBJECT: CONSIDERATION OF APPROVAL: RESOLUTION 2022-32
PRELIMINARY APPROVAL OF THE RECOMMENDED NON-AD
VALOREM ASSESSMENTS BY THE BENESCH STUDY FOR
PURPOSES OF PROVIDING NOTICE

DATE: MAY 16, 2022

GENERAL SUMMARY/BACKGROUND:

The Groveland Fire Department (GFD) provides fire rescue services to approximately 20,000 residents of the City of Groveland within 27 square miles. The Department provides fire rescue and medical services out of three stations with firefighters who are cross trained as paramedics or emergency medical technicians. The GFD operating budget is currently funded by the General Fund and uses approximately 68.5% of the ad valorem property tax collected in the General Fund.

Many Florida local governments have a fire assessment program in place to assist with the funding of fire prevention/rescue services in addition to or in place of the use of ad valorem property taxes. A Fire Assessment is a special assessment levied on real property but is not based on the value of the property like ad valorem property tax is. Fire Assessments are charged to cover the cost associated with a specific benefit to property. Based on case law, fire assessments can fund the portion of the Fire Department's budget associated with fire prevention and first response/basic life support (BLS) services but cannot fund the portion of the budget associated with paramedics responding to advance life support (ALS) incidents.

The City engaged Benesch (formerly Tindale-Oliver) to conduct a fire assessment study. A summary of the study's findings and results are below.

- The assessable portion of Fire Department's budget is approximately 50% based on the portion of calls that are basic life support (BLS) and the exclusion of costs identified solely as advance life support (ALS).

"City with Natural Charm"

- Properties within the City limits are grouped into seven property/land use categories. Fire Department resources used by each category were calculated as follows:
 - Residential 78.5%
 - Commercial/Hotel/Motel/RV Park 10.7%
 - Industrial/Warehouse 1.9%
 - Institutional 3.8%
 - Government 2.5%
 - Vacant Land 2.4%
 - Agricultural 0.2%
- Agricultural, State and Federal properties cannot be assessed per the Florida Statutes. The remaining government properties were primarily owned by the City of Groveland and were therefore exempt.
- To develop proposed rates, 70% of the Fire Department's assessable budget was allocated across all properties (availability based – reflects availability of Fire Department 24/7) with the remaining 30% being allocated based on resource utilization by property type shown above (resource based – reflects active resources used by properties).
- Proposed rates are tiered based on square footage bands and result in the following range of annual rates:
 - Residential \$215.96 - \$306.36
 - Commercial \$282.00 - \$14,100.00
 - Industrial/Warehouse \$192.00 - \$9,600.00
 - Institutional \$405.00 – 20,250.00
 - Vacant Land \$32.99
- Estimated revenue generated by the proposed fire assessment is \$2.4 million.
- The non-assessable portion of the budget is \$2.5 million which equates to a 2.06 millage rate based on FY 2022 property values as certified by the Lake County Property Appraiser.

In addition to adoption of the Ordinance and preliminary adoption of the Benesch Study the City Council must adopt a preliminary rate resolution which will set forth the maximum fire assessment rates to be charged by land use and square footage tier. These rates will be provided to the Lake County Property Appraiser for the TRIM notifications. These preliminary rates will also be noticed in a newspaper of general circulation in the county and included in individual 1st class mail notices which are

required by the Florida Statutes to be sent to every property owner subject to the assessment. Florida Statute 170.201 (2) allows the City Council to discount or exempt property owned or occupied by an institutional organization from the fire assessment. Staff recommends that the rates in the attached Benesch Study be used for the preliminary notification with the exception of the institutional rates which staff recommends being discounted 75%.

A final public hearing on the fire assessment will be held no sooner than 20 days after the notifications have been sent, at which time a final rate resolution will be presented to Council for adoption.

LEGAL NOTE:

No legal notice is required.

STAFF RECOMMENDATION:

Staff recommends that Council approve Resolution 2022-32.

FISCAL IMPACT:

Estimated revenue generated by the proposed fire assessment rates is \$2.4 million.

ATTACHMENTS:

1. Resolution 2022-32
2. City of Groveland Fire Assessment Report Draft

ATTACHMENT 1

RESOLUTION 2022-32

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GROVELAND FLORIDA RELATING TO FIRE PROTECTION AND RESCUE SERVICES AND NON-AD VALOREM ASSESSMENTS TO PROVIDE FOR SUCH SERVICES; PRELIMINARILY APPROVING A METHODOLOGY FOR THE LEVY OF FIRE PROTECTION AND RESCUE NON-AD VALOREM ASSESSMENTS FOR ALL NON-EXEMPT, SPECIALLY BENEFITTED PROPERTY IN THE CITY OF GROVELAND; PRELIMINARILY DETERMINING THAT THE METHODOLOGY AND ASSESSMENT RATES FOR ALL CLASSES OF NON-EXEMPT, SPECIALLY BENEFITTED PROPERTIES IN GROVELAND RECOMMENDED BY THE BENESCH STUDY DATED APRIL 25, 2022 CONSTITUTE LEGALLY VALID FIRE PROTECTION AND RESCUE ASSESSMENTS; PRELIMINARILY APPROVING THE RECOMMENDED NON-AD VALOREM ASSESSMENTS BY THE BENESCH STUDY FOR PURPOSES OF PROVIDING NOTICE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, fire protection and rescue non-ad valorem assessments may be used to provide funding for all or a portion of capital and operating costs associated with fire protection and rescue or first response services in accordance with Florida law in order to protect specially benefitted real property; and

WHEREAS, many Florida cities such as the City of Groveland and other cities and special districts have utilized non-ad valorem assessments to pay the costs of fire protection and rescue services; and

WHEREAS, this Resolution is considered for adoption pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 170.01, 170.201, 166.041, and 197.3632, Florida Statutes; and

WHEREAS, the Florida Supreme Court has upheld the authority of local governments to impose non-ad valorem assessments for fire protection and rescue services on specially benefitted, non-exempt property since 1969, so long as the methodology for the levy and apportionment demonstrates a “special benefit” to real property and the assessment apportions the assessments among benefitted properties in a manner proportionate to the benefit received; and

WHEREAS, the Florida Supreme Court has determined that a local government’s legislative determination that a fire protection and rescue non-ad valorem assessment provides a special benefit and is fairly proportioned should be upheld unless the determination is arbitrary and capricious and is not supported by competent, substantial evidence; and

WHEREAS, the City Council of the City of Groveland intends to provide public notice and first class mail notice to all owners of specially benefitted properties subject to the proposed non-ad valorem assessments as required by Section 197.3632, Florida Statutes; and

WHEREAS, at a separate, later date, after receiving and considering public comment, the City Council of the City of Groveland will consider adoption of a resolution adopting and approving rates and consider approval of the Benesch Study dated April 25, 2022 (“Benesch

Study”) and the study’s recommended levy of revised fire protection and rescue assessments (See Exhibit #1); and

WHEREAS, the City Council has received evidence in the form of the Benesch Study that the non-ad valorem assessment methodology proposed by the Benesch Study based upon services calls cost for fire rescue service to particular land use classes such as residential, non-residential, and vacant properties and twenty-four hour a day, seven days a week availability of service for fire protection and rescue and subtracting costs for advanced emergency rescue provides a special benefit to real property and fairly apportions the assessments among benefitted properties; and

WHEREAS, similar assessment methodologies have been recognized by the Florida Supreme Court to provide insurance cost savings, reduction in financial liability, protection of nearby properties from adjacent fires and enhanced property values; and

WHEREAS, from consideration of the Benesch Study, Florida case law, it appears that the proposed non-ad valorem assessment methodology and apportionment of assessments among benefitted non-exempt properties constitute legally valid non-ad valorem assessments for the provision of fire protection and rescue services in the City of Groveland; and

WHEREAS, the City Council preliminarily finds that there is financial and public value in services provided by institutional uses such that it is appropriate to pay a portion of the assessments of such uses from the general fund; and

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GROVELAND, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to Article VIII, Section 2(b) of the Florida Constitution, and Sections 170.201, 166.041, and 197.3632, Florida Statutes.

SECTION 2. LEGISLATIVE FINDINGS. The City Council of the City of Groveland hereby adopts and incorporates the legislative findings and all other findings of this Resolution.

SECTION 3. PRELIMINARY ADOPTION OF BENESCH STUDY. The City Council of the City of Groveland hereby preliminarily approves the Benesch Study and its proposed methodology for the purpose of providing notice and directs staff to provide notice of the proposed assessments for the proposed annual levy of fire protection and rescue non-ad valorem assessments.

SECTION 4. RATES. For purposes of notice, the City Council of the City of Groveland hereby preliminarily approves the following rates of assessment based on the Benesch Study:

<i>Residential (Equivalent Residential Units)</i>	
Square Footage Tier	Fire Assessment Rate per Dwelling Unit
Less than 1,000 sf	\$215.96
1,000 to 1,499 sq ft	\$238.16
1,500 to 1,999 sq ft	\$257.99
2,000 to 2,499 sq ft	\$277.02
2,500 sq ft or more	\$306.36

<i>Nonresidential</i>			
Square Footage Tier	Fire Assessment Rate per Parcel		
	Commercial	Industrial/Warehouse	Institutional
<250	n/a	n/a	n/a
251-1,999	\$282	\$192	\$101
2,000 - 3,499	\$564	\$384	\$203
3,500 - 4,999	\$987	\$672	\$355
5,000 - 9,999	\$1,410	\$960	\$506
10,000 - 19,999	\$2,820	\$1,920	\$1,013
20,000 - 29,999	\$5,640	\$3,840	\$2,025
30,000 - 39,999	\$8,460	\$5,760	\$3,038
40,000 - 49,999	\$11,280	\$7,680	\$4,050
50,000 or greater	\$14,100	\$9,600	\$5,063
<i>Vacant Land</i>			
Property Rate Category	Fire Assessment Rate per Parcel		
Vacant Land	\$32.99		

If adopted, assessments are not to be increased year over year by more than the annual percentage increase in consumer price index, All Items, without amendment of said methodology by the City Council as authorized by Ordinance 2022-15.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon approval by the City Council of the City of Groveland.

PASSED AND ADOPTED this _____ day of _____ 2022, by the City Council of the City of Groveland, Florida.

ATTEST:

CITY OF GROVELAND

Virginia Wright, CMC
City Clerk, City of Groveland

Evelyn Wilson
Mayor, City of Groveland

APPROVED AS TO FORM

Terry E. Lewis, Special Counsel
Lewis, Longman and Walker, P.A.

Kathryn B. Rossmell, Special Counsel
Lewis, Longman and Walker, P.A.

ATTACHMENT 2



City of Groveland

FIRE RESCUE ASSESSMENT STUDY

DRAFT Technical Report
April 25, 2022



Prepared for:

City of Groveland

156 South Lake Avenue

Groveland, FL 34736

ph (352) 242-4908

Prepared by:

Benesch

1000 N. Ashley Dr., Suite #400

Tampa FL 33602

ph (813) 224-8862

fax (813) 226-2106

nkamp@benesch.com

CITY OF GROVELAND

FIRE RESCUE ASSESSMENT STUDY

Table of Contents

I. Introduction	1
II. Service Delivery and Legal Requirements	3
Fire Department Services and Service Area	3
Benefit from the Availability of the Fire Department.....	3
Benefit from the Active Use of the Fire Department's Services.....	4
Legal Requirements	4
Special Benefit and Fair Allocation Analysis	6
III. Calculation of Fire Rescue Assessment Rates.....	8
Assessment Factor	8
Fire Rescue Assessment Funding Requirement.....	9
Incident Data Distribution by Land Use	11
Fire Assessment Cost Allocation	11
Property Units	12
Calculated Fire Rescue Assessment Schedule	13
IV. Fire Rescue Millage Calculation	18

Appendices:

- Appendix A: City of Groveland Fire Rescue and Medical Incident Data
- Appendix B: Groveland Fire Department FY 2023 Requested Budget Detail
- Appendix C: Property Code Classifications

CITY OF GROVELAND

FIRE RESCUE ASSESSMENT STUDY

I. Introduction

With a population of 20,000 within a 27-square mile city limit, Groveland is a high growth community located in Lake County. The City provides a full range of municipal services, including fire rescue services. The City's General Fund is the primary funding source for the City's operations, which is funded with property taxes and other revenue sources. To achieve a more stable and diversified funding option for essential services such as those provided by the Fire Department, the City of Groveland is considering implementing a fire rescue assessment program to help fund the annual operating costs associated with providing fire rescue services. To determine the fire rescue assessment rates, the City hired Benesch (formerly Tindale Oliver) to prepare the necessary technical analysis. A fire rescue assessment is an annual charge applied to each property in the City that, typically, is collected through the property owners' tax bill under Florida's Uniform Property Tax and Assessment Collection Act. This document provides an explanation of the methodology used to calculate the fire rescue assessment rates and the findings of the fire rescue assessment study.

A Fire Departments' primary function/goal is to respond to fire and medical incidents within a critical time frame to save lives and structures. Availability of this service on a 24-hour basis for 7 days a week, along with the appropriate use of these resources, is critical for the entire community during incidents by saving lives and protecting property as well as through reductions in insurance premiums and increased property values.

Fire rescue services in Groveland are provided by the City of Groveland Fire Department. This study includes the Fire Department's budget associated with providing fire rescue and medical service with the exception of advanced life support (ALS) services. As discussed further in the Legal Requirements section of this report, fire rescue assessments may not include costs related to non-traditional fire department services such as ALS. The portion of the Fire Department's budget associated with ALS services is excluded from the calculation of the Fire Rescue Assessment rates developed in this report. In addition, the study includes a calculation of equivalent millage needed to fund the Fire Department's remaining expenses.

DRAFT

This study uses a methodology that combines benefits received from the availability of the Fire Department with use of its resources, including equipment and personnel, for non-ALS incidents to determine the relative special benefit received and allocate costs to each assessable property.

II. Service Delivery and Legal Requirements

Fire Department Services and Service Area

The Groveland Fire Department (GFD) provides the community with fire rescue and emergency medical services from three strategically located stations throughout the city. In addition, GFD provides advanced life support (ALS) from these stations.

Each fire engine is staffed with a minimum of three firefighters (one officer, a driver, and at least one paramedic) and are dispatched by Lake County Emergency 911 Dispatch using a “closest unit” response system to ensure the shortest response times.

This fire rescue assessment study methodology includes two components:

- Benefit received from the availability of the Fire Department on a 24-hour, 7 days a week basis, and
- Benefit received from the actual response to events.

Benefit from the Availability of the Fire Department

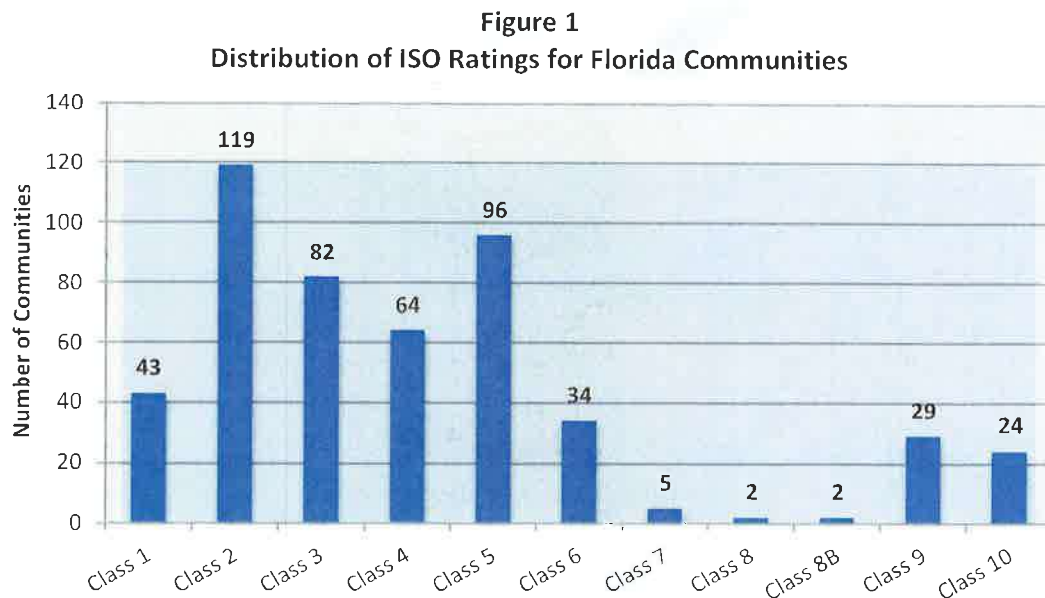
The availability of the Fire Department’s services benefits properties in terms of insurance premium reductions as well as an increase in property values even if services of the Fire Department are never directly utilized by an individual property.

Measurement of a community’s fire protection services is provided through the Insurance Services Office (ISO), which collects information on municipal fire protection efforts throughout the United States. Ratings by the ISO are accepted by the insurance industry and by fire departments nationwide as the industry standard for measuring a fire department’s capacity and ability to suppress fire incidents. For each community, ISO analyzes relevant data using its Fire Suppression Rating Schedule (FSRS). The three primary areas of data analyzed include 1) fire department fire alarm and communications system, 2) fire department staff and equipment, and 3) water supply system available to the fire department. In turn, the FSRS is used to assign a Public Protection Classification (PPC) from 1 to 10 (commonly referred to as a fire department’s “ISO Rating”). An ISO Rating of Class 1 represents excellent public protection, while an ISO Rating of Class 10 indicates that the community's fire-suppression program does not meet ISO's minimum criteria. Participation in the ISO program aims primarily to provide a community with an objective and standard rating system used nationwide that assists fire departments in

DRAFT

planning and budgeting for facilities, equipment, and training. In addition, ISO ratings are used by many insurance companies to establish appropriate fire insurance premiums for residential and commercial properties within that community, thus providing a financial incentive for communities that choose to improve their fire protection services.

GFD's current ISO rating is Class 3 urban/3x rural. **Figure 1** presents the distribution of ISO Ratings for Florida communities.



Source: Insurance Services Office; Public Protection Classification

Benefit from the Active Use of the Fire Department's Services

Approximately 96 percent of the incidents responded by GFD are medical in nature and four (4) percent are fire related. As mentioned previously, this study examines the use of total available resources in responding to these incidents to allocate a portion of the costs to assessed properties. The Department has the capabilities to respond to fire incidents at any of the buildings in the city regardless of size either solely with its own resources or with the assistance through mutual aid agreements.

Legal Requirements

There is a substantial body of case law in Florida upholding the authority of local governments to impose special assessments for fire rescue services. See, for example, Fire Dist. No. 1 of Polk

DRAFT

County v. Jenkins, 221 So.2d 740 (Fla. 1969); Lake County v. Water Oak Management Corp., 695 So.2d 667 (Fla. 1997), City of North Lauderdale v. SMM Properties, Inc., 825 So.2d 343 (Fla. 2002), Desiderio Corp. v. City of Boynton Beach, 39 So.3d 487 (4th DCA 2010). The authority of local governments to adopt and impose special assessments for fire rescue services and to develop fair and reasonable assessment apportionment methodologies was recently reaffirmed and unanimously upheld by the Florida Supreme Court in Morris vs. City of Cape Coral, 163 So.3d 1174 (Fla. 2015). This case upheld the City of Cape Coral's fire assessment program that recognized insurance savings, reduction in financial liability, and enhanced property values were among the special benefits to property received from the Fire Department's services. This case also approved the availability-based benefit approach that is being incorporated into this study.

Under Florida case law, the services or improvements funded by the assessment must have a logical relationship with and provide "special benefit" to property, and the assessment methodology must apportion the costs in a fair and reasonable manner. A local government's legislative determination of special benefit and fair apportionment should be upheld by a court unless the determination is arbitrary and not supported by competent, substantial evidence. Sarasota County v. Sarasota Church of Christ, Inc., 667 So.2d 180, 183 (Fla. 1995) (citing City of Boca Raton v. State, 595 So.2d 25, 30 (Fla. 1992)). In City of North Lauderdale, the Florida Supreme Court reaffirmed that traditional fire protection services such as fire suppression, fire prevention, fire/building inspections and first response medical services (BLS) provide special benefit to property but held that advance life support (ALS) and medical transport do not have a logical relationship to property. The City of North Lauderdale decision limits a fire assessment to that portion of the fire department budget that relates to traditional fire services, including first responder services. The use of historical demand for fire protection services, by reviewing calls for service, was upheld as a reasonable and fair basis for apportioning fire protection costs to assessed properties in the City of North Lauderdale case. In Desiderio Corporation, a method of allocating budget costs between fire rescue costs and ALS costs was approved as a fair and reasonable way to identify and remove ALS costs from the calculation of a fire rescue assessment.

The fire rescue assessment methodology contained in this report is consistent with Florida case law and uses a combination of availability-based and resource utilization-based approaches. The calculations exclude the portion of GFD's fire rescue budget and incidents associated with non-traditional emergency medical services, such as ALS, through a budget analysis, and allocates costs to assessed properties based on historical calls for service to quantify relative demand for and benefit from fire rescue services by different land uses and properties.

Special Benefit and Fair Allocation Analysis

The City's fire rescue services, facilities and programs provide special benefit to assessed properties and have a logical relationship to the use, value and enjoyment of such improved property. There are availability or standing watch benefits that come from the 24-hours a day, 7 days a week availability of fire rescue service and first responder services as well as the more direct benefits from the responses to incidents by the Fire Department. Benefits include protecting the value and integrity of improvements and structures, protecting the life and safety of intended occupants in the use and enjoyment of property, lowering the cost of fire insurance by the presence of professional and comprehensive fire rescue services within Groveland city limits, and containing fire incidents with the potential to spread and endanger other property.

As detailed later in this report, the Fire Department budget has been analyzed by cost categories to exclude costs related to providing ALS and to include in the assessable costs only costs reasonably related to the provision of traditional fire rescue services, including for example, fire suppression, fire prevention, fire/building inspections and first response medical services (BLS). The assessable costs were then allocated to land uses based on a combination of availability of the service and historical usage of fire rescue services by the land use types. The analysis includes multi-year records of calls for service and the total department resources used in responding to the incidents to obtain a larger sample size and more stable resource distribution.

The costs allocated to the Residential Land Use, which includes all residential units, such as single family, multi-family and mobile homes, are distributed on a per dwelling unit basis for several square footage tiers for development in Groveland. The number and size of dwelling units on an assessed property is obtained from the property database maintained by the Lake County Property Appraiser. The fire rescue assessment for any residential parcel will be determined by the number of dwelling units multiplied by the applicable residential dwelling unit rate as determined based on the size of the dwelling unit(s).

The costs allocated to the Non-Residential Land Uses are distributed based on square footage tiers for three different categories (commercial, industrial and institutional). Square footage data for non-residential structures on assessed property is obtained from the property database maintained by the Lake County Property Appraiser.

Finally, in this study, a separate rate is calculated for vacant developable property based on resource utilization, adjusted to reflect lesser benefit received by vacant properties compared to

DRAFT

the property with structures and people. The resulting share of the budget is divided by the number of vacant parcels to calculate the assessment rate.

III. Calculation of Fire Rescue Assessment Rates

There are several components in determining the fire rescue assessment rate schedule:

- Assessment factor
- Fire rescue assessment funding requirement
- Incident data distribution by land use
- Fire rescue assessment cost allocation
- Land use data
- Calculated assessment schedule

These components are discussed in further detail below, resulting in the calculated fire rescue assessment rate schedule for the City of Groveland.

Assessment Factor

The first component in calculating the City's fire rescue assessment rates is to determine the assessment factor. First, the distribution of incidents was analyzed in terms of advanced life support (ALS) versus fire and basic life support (BLS). This technical study includes data from 2017 to 2021, for a total of five years of incident data. **Table 1** provides a summary of the five-year average that incorporates the recent incident activity. Throughout this study, a five-year average is used to minimize temporary fluctuations. The portion of non-ALS incidents, measured through the allocation of total resources to these incidents, is approximately 46 percent, which is used as part of the budget allocation.

≈46% of the Fire Department's resources are used for non-ALS incidents.

Table 1
Distribution of Incidents

Item	Avg of 2017-2021	
	ALS	Non-ALS
Frequency	47.4%	52.6%
Staff Time	54.6%	45.4%
Vehicle Time	52.1%	47.9%
Total Resources	54.0%	46.0%

Source: Appendix A, Tables A-1 through A-4; dates refer to calendar years

Fire Rescue Assessment Funding Requirement

Table 2 provides a detailed breakdown of the FY 2022/23 assessable budget. Consistent with methodology used in fire rescue assessment studies throughout Florida, if a given expenditure is associated with non-ALS services, the entire amount is included in the assessable budget. When an expenditure is determined to be related to both ALS and non-ALS services, approximately 46 percent of the amount is included in the assessable budget. All ALS-only expenditures were excluded. In addition, all dedicated revenues were subtracted. Finally, miscellaneous expenditures related to the assessment program were added to determine the full assessable budget.

Table 2
GFD Assessable Budget (FY 2023)

Description	FY 2023		
	Total Budget	Adjustment Factor	Assessable Budget
Expenditures ⁽¹⁾			
Personnel:			
- ALS	\$120,120	0.0%	\$0
- ALS and Non-ALS	\$4,277,110	46.0%	\$1,967,471
Operating:			
- ALS	\$6,577	0.0%	\$0
- Non-ALS	\$260,690	100.0%	\$260,690
- ALS and Non-ALS	\$240,115	46.0%	\$110,453
Subtotal - Expenditures	\$4,904,612	-	\$2,338,614
Less: Revenues ⁽¹⁾			
County ALS Payment	\$107,000	0.0%	\$0
Fire Inspection Fees	\$9,000	100.0%	\$9,000
Subtotal - Revenues	\$116,000	-	\$9,000
Total Net Expenditures ⁽²⁾	\$4,788,612	-	\$2,329,614
Miscellaneous Assessment Expenditures			
Statutory Discount ⁽³⁾			\$46,592
Assessment Collection Costs ⁽⁴⁾			\$46,592
Assessment Study Cost ⁽⁵⁾			\$13,000
Subtotal - Misc Assessment Expenditures			\$106,184
Total Assessment Funding Requirement ⁽⁵⁾			\$2,435,798

1) Source: Groveland Fire Department. Additional detail is provided in Appendix B, Table B-1

2) Total expenditures less total revenue

3) Statutory discount can reflect up to 5% reimbursement, which includes 4% to offset statutory discounts received for early payment pursuant to the Uniform Assessment Collection Act and 1% reserve for delinquencies and under-collection. This analysis used a 2.0% reimbursement of the total net expenditures based on the historical average for 2019 through 2021.

4) Reflects 2% collection fee retained by the Tax Collector

5) Cost of the technical study with the assumption that the study will be updated every five years.

6) Sum of the total net expenditures and miscellaneous assessment expenditures

Incident Data Distribution by Land Use

The third component in calculating the fire rescue assessment rates is the demand for fire rescue services by land use. As shown in **Table 3**, residential incidents account for the majority of fire rescue resources in the City of Groveland, with vacant land accounting for approximately 4.8 percent. Consistent with the methodology utilized in other jurisdictions in Florida, the total resource distribution has been adjusted, with the vacant land category being reduced to 50 percent of the distribution. The other half of vacant land resources was redistributed into the remaining land uses. This adjustment is to reflect the limited benefit received by vacant property from services of the Fire Department since there are no structures or occupants and to capture the benefit received by surrounding structures from extinguishing a fire at an adjacent or nearby vacant property.

Table 3
Distribution of Total Resources by Land Use

Land Use	Average 2017-2021 ⁽¹⁾	Adjusted Distribution ⁽²⁾
Residential	76.6%	78.5%
Commercial/Hotel/Motel/RV Park	10.4%	10.7%
Industrial/Warehouse	1.9%	1.9%
Institutional	3.7%	3.8%
Government	2.4%	2.5%
Vacant Land	4.8%	2.4%
Agricultural	0.2%	0.2%

1) Source: Appendix A, Table A-8

2) Source: Item 1 with adjustment for vacant land at 50 percent and re-distribution of remaining share into other (non-Agricultural) land uses

Fire Rescue Assessment Cost Allocation

The fourth component in determining the City's fire rescue assessment rates is the allocation of the assessed costs to each property rate category, based on the total fire rescue assessment funding requirement and distribution of total resources. **Table 4** presents the fire rescue assessed cost allocation by land use/rate category. As shown, the residential land use will fund the largest portion of the budget.

Per State legislation, agricultural land uses are exempt from fire rescue assessments. Florida Statutes Section 170.01 (4) provides that, with limited exceptions, a City may not levy a special assessment for fire protection services on lands classified as agricultural lands under Florida

Statutes Section 193.461 unless those lands contain a residential dwelling unit or a qualified non-residential building. Therefore, the portion of the budget associated with agricultural fire rescue incidents cannot be recovered through the City's fire rescue assessment and will be excluded in the remainder of this report. Similarly, the City will not assess government properties and will need to supplement the revenue loss through the general fund.

Table 4
Fire Protection Cost Allocation – Assessable Budget

Land Use	FY 2023 Portion of Total Resources ⁽¹⁾	Share of FY 2023 Maximum Assessable Budget ⁽²⁾
Funding Requirement	-	\$2,435,798
Residential	78.5%	\$1,912,102
Commercial/H/M/RV	10.7%	\$260,630
Industrial/Warehouse	1.9%	\$46,280
Institutional	3.8%	\$92,560
Government	2.5%	\$60,895
Vacant	2.4%	\$58,459
Agricultural	0.2%	\$4,872
Total	100.0%	\$2,435,798

1) Source: Table 3; adjusted resource distribution

2) Total assessable adopted budget from Table 2 multiplied by portion of the resources (Item 1)

Note: Some figures may not calculate due to rounding.

Property Units

The fifth component in determining the fire rescue assessment rates is the allocation of the assessed costs to property units (e.g., dwelling units, square footage, or parcels) within each of the land use. This was accomplished by utilizing the most recent data from the Lake County Property Appraiser's parcel database. The database includes both properties that are tax exempt (e.g., governmental uses) and non-tax exempt, and all units were included in the assessment calculations.

For residential land uses, the total number of dwelling units within the City was determined. In addition, the square footage of each unit was recorded. In the case of apartments, because the square footage of individual units in an apartment building was not available in the Property Appraiser's database, an average unit size was calculated based on the total square footage and total number of units. For the non-residential (i.e., commercial, industrial/warehouse, and

DRAFT

institutional) land uses, the distribution of total “living area” square footage was distributed into square footage tiers. **Table 5** presents a summary of the total property units calculated for each land use category.

Table 5
Property Units in the City of Groveland

Property Rate Category	Unit	Number of Units
Residential	dwelling unit	7,234
Commercial/Hotel/Motel/RV Park	square footage	1,223,240
Industrial/Warehouse	square footage	1,490,028
Institutional	square footage	175,878
Government	square footage	30,495
Vacant Land	parcel	1,772

Source: Lake County Property Appraiser’s Parcel Database, February 2022

Table 6 presents a summary of the total number of parcels within each non-residential property rate category.

Table 6
Distribution of Non-Residential Parcels by Rate Category

Square Footage Tier	Tier Multiplier ⁽¹⁾	Number of Parcels ⁽²⁾				Adjusted Square Footage ⁽³⁾				Total Square Footage
		Commercial	Industrial/Warehouse	Institutional	Government	Commercial	Industrial/Warehouse	Institutional	Government	
<250	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
251-1,999	1,000	34	4	2	3	34,000	4,000	2,000	3,000	43,000
2,000 - 3,499	2,000	35	5	2	2	70,000	10,000	4,000	4,000	88,000
3,500 - 4,999	3,500	9	3	6	2	31,500	10,500	21,000	7,000	70,000
5,000 - 9,999	5,000	14	12	7	2	70,000	60,000	35,000	10,000	175,000
10,000 - 19,999	10,000	9	7	4	0	90,000	70,000	40,000	0	200,000
20,000 - 29,999	20,000	5	3	1	0	100,000	60,000	20,000	0	180,000
30,000 - 39,999	30,000	0	3	0	0	0	90,000	0	0	90,000
40,000 - 49,999	40,000	0	3	0	0	0	120,000	0	0	120,000
50,000 or greater	50,000	7	10	0	0	350,000	500,000	0	0	850,000
Total		113	50	22	9	745,500	924,500	122,000	24,000	1,816,000

1) Low-point of each square footage tier; minimum of 1,000 sq ft

2) Source: Lake County Property Appraiser’s Parcel Database, February 2022

3) Tier multiplier (Item 1) multiplied by the number of parcels for each land use category (Item 2)

Calculated Fire Rescue Assessment Schedule

Residential and Non-Residential Land Uses

As discussed previously, the study uses a methodology that combines benefit to the property from the availability of the Fire Department as well as that received from active use of its resources. More specifically, the following steps were completed in the calculation of the assessment levels:

DRAFT

- 70 percent of the budget allocated to the residential land use is distributed among all dwelling units equally. Similarly, 70 percent of the non-residential budget is distributed equally among the adjusted non-residential square footage. This distribution accounts for the benefit received by each property from the availability of the Fire Department's services.
- The remaining 30 percent is distributed to each land use based on use of resources.

The use of 30 percent for resource allocation and 70 percent for the availability is due to the industry standards¹ that indicate that a station that is active more than 30 percent of the time tends to experience inefficiencies in terms of addressing concurrent incidents, personnel fatigue, lack of training, among other issues. This percentage is also verified by the GFD.

Tables 7 and 8 provide these calculations for residential land uses. As presented in **Table 7**, the portion of the budget allocated to residential land uses is \$1.91 million. Seventy percent of this budget is allocated among all dwelling units in the city equally, resulting in the availability portion of the assessment rate (\$185.03 per dwelling unit).

Table 7
Calculated Base Residential Fire Rescue Assessment Rate

Property Rate Category	Budget Allocation ⁽¹⁾	Total Number of Units ⁽²⁾	Fire Assessment Base Rate per Unit ⁽³⁾
Residential	\$1,912,102	-	-
Availability Portion			
70% of Total Budget	\$1,338,471	7,234	\$185.03
Resource Utilization Portion			
30% of Total Budget	\$573,631	7,234	\$79.30

1) Source: Table 4; multiplied by 70% and 30% respectively

2) Source: Table 5

3) Budget Allocation (Item 1) divided by number of units (Item 2)

The remaining 30 percent of the budget is distributed across a tiered schedule, as provided in **Table 8**. The resource-based portion is varied by size of home given that larger homes tend to be more valuable. A review of average home values by size in Groveland, obtained from the Lake County Property Appraiser's parcel database, supported this relation.

¹ Center for Public Safety Excellence and Commission on Fire Accreditation International, *CFAI Standards of Cover, 5th Edition*

DRAFT

This tiered approach is supported by the fact that a large portion of the benefit to the property is derived from the availability of the Fire Department in the form of reduced insurance premiums and increased property values, which in turn suggests lower savings from insurance premiums and lower property values for smaller homes. As mentioned previously, the review of the data from the Property Appraiser database suggested that smaller homes have a lower value compared to larger homes.

The tiered rates are calculated by developing an Equivalent Residential Unit (ERU) factor for each tier based on the ratio of the average size of each tier to the average size of the entire residential category. These ERU factors are then used to distribute the resource-based portion of the fee in a tiered manner as opposed to using the group average shown in Table 8. Each resulting rate is added to the availability-based portion of the rate to determine the final tiered rate for each residential category.

Table 8
Calculated Tiered Residential Assessment Rates

Square Footage Tier	Average Size (Sq Ft) ⁽¹⁾	Equivalent Residential Unit ⁽²⁾	Resource-Based Portion ⁽³⁾	Availability-Based Portion ⁽⁴⁾	Fire Assessment Rate per Unit ⁽⁵⁾
Less than 1,000 sf	758	0.39	\$30.93	\$185.03	\$215.96
1,000 to 1,499 sq ft	1,294	0.67	\$53.13	\$185.03	\$238.16
1,500 to 1,999 sq ft	1,767	0.92	\$72.96	\$185.03	\$257.99
2,000 to 2,499 sq ft	2,219	1.16	\$91.99	\$185.03	\$277.02
2,500 sq ft or more	2,942	1.53	\$121.33	\$185.03	\$306.36
All Units	1,920	-	-	-	-

1) Source: Lake County Property Appraiser's parcel database, February 2022

2) Average size of each tier divided by the average size of all residential properties

3) Resource utilization-based portion from Table 7 (\$79.30) multiplied by the ERU (Item 2)

4) Source: Table 8

5) Sum of resource-based portion (Item 3) and availability-based portion (Item 4)

Table 9 provides similar calculations for non-residential land uses and calculates fire rescue assessment rates on a per square foot basis. Consistent with the methodology described previously, 70 percent of the non-residential budget is allocated among all non-residential square footage equally and 30 percent of the non-residential budget is allocated based on resource utilization of each non-residential land use.

Resulting rates are then applied to the low-point of each square footage tier (minimum of 1,000 sf) to develop the tiered non-residential rate schedule on a per parcel basis. These calculations are shown in **Table 10**.

Table 9
Calculated Base Non-Residential Fire Rescue Assessment Rates

Property Rate Category	Budget Allocation ⁽¹⁾	Distribution of Non-Residential Budget ⁽²⁾	Total Square Footage ⁽³⁾	Fire Assessment Rate per Sq Ft ⁽⁴⁾
Commercial	\$260,630	56.6%		
Industrial/Warehouse	\$46,280	10.1%		
Institutional	\$92,560	20.1%		
Government	\$60,895	13.2%		
Total	\$460,365	100.0%		
Availability Portion				
70% of Total Budget ⁽⁵⁾	\$322,256	-	1,816,000	\$0.177
Resource Utilization Portion				
30% of Total Budget ⁽⁶⁾	\$138,109	-	1,816,000	\$0.076
Commercial ⁽⁷⁾	\$78,170	56.6%	745,500	\$0.105
Industrial/Warehouse ⁽⁷⁾	\$13,949	10.1%	924,500	\$0.015
Institutional ⁽⁷⁾	\$27,760	20.1%	122,000	\$0.228
Government ⁽⁷⁾	\$18,230	13.2%	24,000	N/A
Total	\$138,109	100.0%	1,816,000	-
Calculated Rate per Square Foot				
Commercial ⁽⁸⁾				\$0.282
Industrial/Warehouse ⁽⁸⁾				\$0.192
Institutional ⁽⁸⁾				\$0.405
Government ⁽⁸⁾				N/A

1) Source: Table 4

2) Budget portion of each non-residential category

3) Source: Table 6

4) Budget allocation divided by square footage

5) Total non-residential budget of ≈\$460,000 multiplied by 70% to calculate the availability portion

6) Total non-residential budget of ≈\$460,000 multiplied by 30% to calculate the resource utilization portion

7) Resource utilization portion of the budget (30%) allocated to each non-residential category.

Government properties will not be charged as assessment, however, to ensure that other non-residential categories are not being charged for the portion of the budget associated with government properties, this portion of the budget is separated

8) Sum of availability-based rate of \$0.177 per square foot and resource-utilization based rate for each land use

Table 10
Calculated Tiered Non-Residential Fire Rescue Assessment Rates

Square Footage Tier	Tier Multiplier ⁽²⁾	FY 2023 Maximum Calculated Assessment Rates ⁽³⁾		
		Commercial	Industrial/ Warehouse	Institutional
Rate per Sq Ft ⁽¹⁾		\$0.282	\$0.192	\$0.405
<250	-	n/a	n/a	n/a
251-1,999	1,000	\$282	\$192	\$405
2,000 - 3,499	2,000	\$564	\$384	\$810
3,500 - 4,999	3,500	\$987	\$672	\$1,418
5,000 - 9,999	5,000	\$1,410	\$960	\$2,025
10,000 - 19,999	10,000	\$2,820	\$1,920	\$4,050
20,000 - 29,999	20,000	\$5,640	\$3,840	\$8,100
30,000 - 39,999	30,000	\$8,460	\$5,760	\$12,150
40,000 - 49,999	40,000	\$11,280	\$7,680	\$16,200
50,000 or greater	50,000	\$14,100	\$9,600	\$20,250

1) Source: Table 9

2) Low-point of each square footage tier; minimum of 1,000 sq ft

3) Rate per sq ft (Item 1) for each land use category multiplied by the tier multiplier (Item 2)

Vacant Land

As part of this study, a separate fire rescue assessment rate is calculated for vacant land. As discussed previously, 50 percent of the resources allocated to vacant land are used in the assessment calculation for the vacant parcel assessment rate. This adjustment was made to recognize the fact that vacant property derives less benefit from the Fire Department's availability and services compared to developed properties with buildings and more people. As shown in **Table 11**, this adjusted budget was divided by the number of vacant parcels to determine the assessment rate of \$32.99 per parcel.

Table 11
Calculated Vacant Parcel Assessment Rate

Property Rate Category	Budget Allocation ⁽¹⁾	Total Number of Parcels ⁽²⁾	Budget per Parcel ⁽³⁾
Vacant Land	\$58,459	1,772	\$32.99

1) Source: Table 4

2) Source: Table 5

3) Budget allocation (Item 1) divided by number of parcels (Item 2)

IV. Fire Rescue Millage Calculation

As detailed in Table 2, the fire rescue assessment for the City of Groveland is not able to fully fund the Fire Department's total budget. To meet the funding need, the City will need to use alternative revenue sources. In terms of property taxes, as shown in **Table 12**, the City of Groveland would need to allocate approximately 2.03 mills (in addition to the fire rescue assessment rates calculated in this study) in order to fully fund the fire rescue program.

Table 12
Fire Rescue Millage Calculation

Item	Value
City of Groveland Total Taxable Value ⁽¹⁾	\$1,277,547,845
Taxable Value at 95%⁽²⁾	\$1,213,670,453
Net Fire Budget ⁽³⁾	\$4,788,612
Cost to Collect Fire Assessment ⁽⁴⁾	\$106,184
Total Revenue Needed ⁽⁵⁾	\$4,894,796
Fire Assessment Portion ⁽⁶⁾	\$2,435,798
Non-Assessable Portion⁽⁷⁾	\$2,458,998
Potential Millage for Fire⁽⁸⁾	2.03

- 1) Source: City of Groveland Finance Department
- 2) Total taxable value (Item 1) adjusted to 95% for budgeting purposes
- 3) Source: Table 2; Total Net Expenditures (Item 2)
- 4) Source: Table 2; Miscellaneous Assessment Expenditures
- 5) Net fire budget (Item 3) plus the cost to collect fire assessment (Item 4)
- 6) Source: Table 2; Total Assessment Funding Requirement (Item 5)
- 7) Total revenue needed (Item 5) less the fire assessment portion (Item 6)
- 8) Non-assessable portion (Item 7) divided by the taxable value at 95% (Item 2), then multiplied by 1,000

DRAFT

Appendix A
City of Groveland
Fire Rescue and Medical Incident Data

Appendix A: Fire Rescue and Medical Incident Data

This appendix documents the incident data analysis conducted as part of the technical study. Incidents over the past five years were analyzed to estimate demand from different land uses for fire rescue and first responder/BLS services. **Tables A-1 through A-8** present this analysis.

DRAFT

Table A-1
GFD Distribution of Incidents by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Fire:	85	4.6%	64	3.3%	65	3.0%	71	3.3%	107	3.7%	3.6%
Medical:	1,772	-	1,922	-	2,072	-	2,065	-	2,786	-	-
-ALS	870	46.8%	937	47.1%	1,024	48.0%	1,016	47.6%	1,376	47.6%	47.4%
-Non-ALS	902	48.6%	985	49.6%	1,048	49.0%	1,049	49.1%	1,410	48.7%	49.0%
Total:	1,857	100.0%	1,986	100.0%	2,137	100.0%	2,136	100.0%	2,893	100.0%	-
ALS:	870	46.8%	937	47.2%	1,024	47.9%	1,016	47.6%	1,376	47.6%	47.4%
Fire/Non-ALS:	987	53.2%	1,049	52.8%	1,113	52.1%	1,120	52.4%	1,517	52.4%	52.6%

Source: City of Groveland Fire Department

Table A-2
GFD Distribution of Staff Time by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	Staff Time ⁽¹⁾	Percent Distribution	
Fire:	242	9.7%	212	7.0%	215	6.1%	272	6.7%	398	7.6%	7.3%
Medical:	2,264	-	2,826	-	3,310	-	3,816	-	4,831	-	-
-ALS	1,357	54.1%	1,604	52.8%	1,853	52.6%	2,293	56.0%	2,930	56.0%	54.6%
-Non-ALS	906	36.2%	1,222	40.2%	1,457	41.3%	1,523	37.3%	1,901	36.4%	38.1%
Total:	2,506	100.0%	3,037	100.0%	3,526	100.0%	4,089	100.0%	5,228	100.0%	-
ALS:	1,357	54.2%	1,604	52.8%	1,853	52.6%	2,293	56.1%	2,930	56.0%	54.6%
Fire/Non-ALS:	1,149	45.8%	1,433	47.3%	1,673	47.4%	1,796	43.9%	2,298	44.0%	45.4%

Source: City of Groveland Fire Department

1) Staff time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of personnel on scene

Table A-3
GFD Distribution of Vehicle Time by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	Vehicle Time ⁽¹⁾	Percent Distribution	
Fire:	119	13.5%	102	9.8%	100	8.1%	114	9.2%	186	10.6%	10.1%
Medical:	767	-	932	-	1,139	-	1,131	-	1,574	-	-
-ALS	452	51.0%	521	50.5%	630	50.8%	669	53.2%	936	53.2%	52.1%
-Non-ALS	315	35.5%	411	39.7%	509	41.1%	462	37.1%	637	36.2%	37.9%
Total:	886	100.0%	1,034	100.0%	1,239	100.0%	1,245	100.0%	1,760	100.0%	-
ALS:	452	51.0%	521	50.4%	630	50.8%	669	53.8%	936	53.2%	52.1%
Fire/Non-ALS:	434	49.0%	513	49.6%	610	49.2%	576	46.2%	823	46.8%	47.9%

Source: City of Groveland Fire Department

1) Vehicle time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of units on scene

DRAFT

Table A-4
GFD Distribution of Total Resources by Type of Service

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	Total Resources ⁽¹⁾	Percent Distribution	
Fire:	362	10.7%	313	7.7%	316	6.6%	387	7.2%	584	8.4%	8.0%
Medical:	3,031	-	3,758	-	4,449	-	4,947	-	6,404	-	-
-ALS	1,810	53.3%	2,125	52.2%	2,483	52.1%	2,962	55.6%	3,866	55.3%	54.0%
-Non-ALS	1,221	36.0%	1,633	40.1%	1,967	41.3%	1,985	37.2%	2,538	36.3%	38.1%
Total	3,392	100.0%	4,072	100.0%	4,765	100.0%	5,334	100.0%	6,988	100.0%	-
ALS	1,810	53.3%	2,125	52.2%	2,483	52.1%	2,962	55.5%	3,866	55.3%	54.0%
Fire/Non-ALS:	1,583	46.7%	1,946	47.8%	2,282	47.9%	2,371	44.3%	3,122	44.7%	46.0%

Source: City of Groveland Fire Department

1) Total resources are calculated as the sum of total staff time and total vehicle time

Table A-5
GFD Distribution of Incidents by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	Number of Incidents	Percent Distribution	
Residential	502	76.2%	552	75.6%	638	74.7%	643	80.0%	808	79.4%	77.4%
Commercial/H/M/RV	76	11.6%	104	14.2%	98	11.5%	79	8.7%	84	8.3%	10.6%
Industrial/Warehouse	18	2.7%	19	2.6%	8	0.9%	8	1.0%	19	1.9%	1.8%
Institutional	21	3.2%	23	3.1%	35	4.1%	19	2.4%	37	3.6%	3.3%
Government	11	1.7%	15	2.1%	32	3.8%	23	2.9%	29	2.9%	2.7%
Vacant	29	4.4%	17	2.3%	38	4.5%	40	5.0%	39	3.8%	4.0%
Agricultural	1	0.2%	1	0.1%	1	0.1%	0	0.0%	1	0.1%	0.2%
Total	658	100.0%	731	100.0%	853	100.0%	803	100.0%	1,017	100.0%	-

Source: City of Groveland Fire Department

Table A-6
GFD Distribution of Staff Time by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	Staff Time	Percent Distribution	
Residential	519	77.5%	661	74.9%	837	73.8%	916	78.3%	1,097	78.8%	76.7%
Commercial/H/M/RV	55	8.2%	125	14.1%	135	11.9%	105	9.0%	126	9.1%	10.4%
Industrial/Warehouse	28	4.1%	23	2.6%	11	1.0%	14	1.2%	21	1.5%	1.9%
Institutional	16	2.4%	38	4.3%	45	3.9%	32	2.7%	63	4.5%	3.7%
Government	10	1.5%	16	1.8%	28	2.5%	42	3.6%	31	2.2%	2.4%
Vacant	40	5.9%	19	2.1%	74	6.5%	61	5.2%	53	3.8%	4.7%
Agricultural	3	0.4%	2	0.2%	5	0.4%	-	-	2	0.1%	0.2%
Total	670	100.0%	884	100.0%	1,134	100.0%	1,170	100.0%	1,392	100.0%	-

Source: City of Groveland Fire Department

Note: Staff time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of personnel on scene

DRAFT

Table A-7
GFD Distribution of Vehicle Time by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	Vehicle Time	Percent Distribution	
Residential	174	77.2%	214	73.8%	283	72.7%	267	77.4%	354	77.8%	75.2%
Commercial/H/M/RV	18	8.1%	42	14.5%	46	11.8%	31	8.9%	43	9.4%	10.5%
Industrial/Warehouse	9	3.8%	8	2.8%	4	1.1%	4	1.2%	7	1.5%	3.9%
Institutional	5	2.3%	13	4.6%	15	3.8%	10	2.9%	21	4.6%	3.8%
Government	3	1.4%	5	1.9%	9	2.4%	14	4.0%	10	2.3%	2.5%
Vacant	15	6.8%	6	2.2%	30	7.6%	19	5.6%	20	4.3%	5.3%
Agricultural	1	0.4%	1	0.2%	2	0.6%	-	-	1	0.2%	0.3%
Total	226	100.0%	290	100.0%	389	100.0%	346	100.0%	456	100.0%	

Source: City of Groveland Fire Department

Note: Vehicle time is measured by multiplying the number of incidents by average incident duration (from dispatch to clear) with the average number of units on scene

Table A-8
GFD Distribution of Total Resources by Land Use (Non-ALS ONLY)

Incident Type	2017		2018		2019		2020		2021		Average % Distribution (2017-2021)
	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	Total Resources	Percent Distribution	
Residential	693	77.4%	875	74.4%	1,119	73.4%	1,183	78.0%	1,451	78.7%	76.6%
Commercial/H/M/RV	73	8.2%	167	14.2%	181	11.9%	136	9.0%	169	9.1%	10.4%
Industrial/Warehouse	36	4.1%	32	2.7%	15	1.0%	18	1.2%	28	1.5%	3.9%
Institutional	21	2.4%	51	4.4%	59	3.9%	42	2.8%	84	4.5%	3.7%
Government	13	1.4%	22	1.9%	37	2.5%	56	3.7%	41	2.2%	2.4%
Vacant	55	6.1%	25	2.2%	104	6.8%	80	5.3%	73	3.9%	4.8%
Agricultural	4	0.4%	1	0.2%	7	0.5%	0	0.0%	2	0.1%	0.2%
Total	895	100.0%	1,175	100.0%	1,523	100.0%	1,516	100.0%	1,848	100.0%	

Source: City of Groveland Fire Department

Note: Total resources are calculated as the sum of total staff time and total vehicle time

DRAFT

Appendix B
Groveland Fire Department
FY 2023 Requested Budget Detail

DRAFT

Appendix B: GFD FY 2023 Requested Budget Detail

This appendix documents Groveland Fire Department's FY 2023 expenditures and revenues. Each expenditure is tagged by the type of service (ALS, BLS, etc.) that it is associated with.

Table B-1
GFD FY 2023 Fire Department Budget - Expenditures

Line Item Number	Expenditure	Category	FY 2023	Type of Service
Personnel Expenses				
-	Wages (including Scheduled Overtime)	Personal Services	\$2,643,556	ALS/BLS/Fire
-	ALS Pay for Paramedics	Personal Services	\$120,120	ALS ONLY
-	Unscheduled Overtime	Personal Services	\$151,000	ALS/BLS/Fire
-	FICA	Personal Services	\$222,973	ALS/BLS/Fire
-	Retirement	Personal Services	\$734,930	ALS/BLS/Fire
-	Health	Personal Services	\$397,432	ALS/BLS/Fire
-	Dental	Personal Services	\$18,110	ALS/BLS/Fire
-	Vision	Personal Services	\$3,659	ALS/BLS/Fire
-	Life	Personal Services	\$5,799	ALS/BLS/Fire
-	EAP	Personal Services	\$2,059	ALS/BLS/Fire
-	Workers Compensation	Personal Services	\$81,965	ALS/BLS/Fire
-	Firefighter Cancer Insurance	Personal Services	\$5,627	ALS/BLS/Fire
-	Unemployment	Personal Services	\$10,000	ALS/BLS/Fire
Operating Expenses				
001.522000.340	Power DMS	Professional Services	\$2,625	ALS/BLS/Fire
001.522000.340	Crewsense	Professional Services	\$2,205	ALS/BLS/Fire
001.522000.340	Emergency Reporting (new ESO)	Professional Services	\$12,000	BLS/Fire
001.522000.340	Miscellaneous	Professional Services	\$2,625	ALS/BLS/Fire
001.522000.340	Employee Physicals	Professional Services	\$20,000	ALS/BLS/Fire
001.522000.340	BRXX Alerting	Professional Services	\$3,720	ALS/BLS/Fire
001.522000.340	Quick Response	Professional Services	\$1,155	ALS/BLS/Fire
001.522000.340	Target Solutions	Professional Services	\$6,755	ALS/BLS/Fire
001.522000.340	SIM Ushare	Professional Services	\$300	BLS/Fire
001.522000.340	Premier 1	Professional Services	\$1,000	ALS/BLS/Fire
001.522000.400	Travel/per Diem	Travel/per Diem	\$6,000	ALS/BLS/Fire
001.522000.410	Communication Service	Communication	\$6,200	ALS/BLS/Fire
001.522000.420	Shipping/Postage	Freight & Postage	\$525	ALS/BLS/Fire
001.522000.450	Insurance - Liability	Insurance	\$9,490	ALS/BLS/Fire
001.522000.462	General R&M	Repair & Maintenance; Buildings	\$10,500	ALS/BLS/Fire
001.522000.462	2 New AC Units for Stations	Repair & Maintenance; Buildings	\$20,000	ALS/BLS/Fire
001.522000.462	Generator Maintenance and Repair	Repair & Maintenance; Buildings	\$5,000	ALS/BLS/Fire
001.522000.463	Annual Hose and Ladder Testing	Repair & Maintenance; Equipment	\$2,625	BLS/Fire
001.522000.463	Annual Engine Pump Testing	Repair & Maintenance; Equipment	\$1,575	BLS/Fire
001.522000.463	Annual MSA (Air Packs) Maintenance	Repair & Maintenance; Equipment	\$5,250	BLS/Fire
001.522000.463	Annual Extrication Maintenance and Testing	Repair & Maintenance; Equipment	\$4,150	BLS/Fire
001.522000.463	Annual Bunker Gear Inspection	Repair & Maintenance; Equipment	\$7,200	BLS/Fire
001.522000.463	MAKO Air Machine Maintenance and Repair	Repair & Maintenance; Equipment	\$3,990	BLS/Fire
001.522000.463	Dive Team Equipment Maintenance and Repair	Repair & Maintenance; Equipment	\$2,888	BLS/Fire
001.522000.463	Annual Cardiac Monitor Maintenance	Repair & Maintenance; Equipment	\$6,577	ALS ONLY
001.522000.463	Miscellaneous Dive Team and Boat Maintenance	Repair & Maintenance; Equipment	\$6,275	BLS/Fire
001.522000.463	Bunker Gear Repairs	Repair & Maintenance; Equipment	\$5,000	BLS/Fire
001.522000.463	MSA Bottle Hydro Testing	Repair & Maintenance; Equipment	\$400	BLS/Fire
001.522000.463	Fire Extinguisher Repairs/Replacement	Repair & Maintenance; Equipment	\$1,500	BLS/Fire
001.522000.465	Staff Vehicle Tire Replacements	Repair & Maintenance; Vehicles	\$2,500	BLS/Fire
001.522000.465	Preventive Maintenance - Engines (4)	Repair & Maintenance; Vehicles	\$15,141	BLS/Fire
001.522000.465	Unscheduled Repairs of Engines	Repair & Maintenance; Vehicles	\$27,300	BLS/Fire
001.522000.465	Unscheduled Repairs on Brush Trucks	Repair & Maintenance; Vehicles	\$4,200	BLS/Fire
001.522000.465	Tire Replacement Engines	Repair & Maintenance; Vehicles	\$10,500	BLS/Fire
001.522000.465	Vehicle Identifier Graphics	Repair & Maintenance; Vehicles	\$1,050	BLS/Fire
001.522000.470	Printing & Binding	Printing/Binding	\$1,260	ALS/BLS/Fire
001.520000.481	Fire Safety Supplies Given Away	Events	\$5,250	BLS/Fire
001.520000.481	Fire Safety Month	Events	\$2,625	BLS/Fire
001.520000.481	Miscellaneous	Events	\$2,625	BLS/Fire
001.520000.481	Community Outreach Events	Events	\$2,100	BLS/Fire
001.520000.481	Public Events/Meetings	Events	\$3,150	BLS/Fire
001.522000.490	Miscellaneous	Miscellaneous	\$20,475	ALS/BLS/Fire
001.522000.510	Office Supplies	Office Supplies	\$2,625	ALS/BLS/Fire
001.522000.521	Gasoline	Gasoline	\$13,860	ALS/BLS/Fire
001.522000.521	Diesel	Gasoline	\$34,480	ALS/BLS/Fire
001.522000.522	Dive Team - New Team Member Equipment	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	New Dive Equipment	Small Tools & Equipment	\$5,250	BLS/Fire
001.522000.522	Equipment Allowance (Union Contract)	Small Tools & Equipment	\$1,000	BLS/Fire
001.522000.522	Bunker Gear/Safety Equipment Replacement	Small Tools & Equipment	\$35,000	BLS/Fire
001.522000.522	Bunker Gear Second Set Rental	Small Tools & Equipment	\$10,000	BLS/Fire
001.522000.522	Bunker Gear New (New FTE and Phase Out Rentals)	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Bunker Gear/Safety Equipment - Replace FTE Turnover	Small Tools & Equipment	\$24,000	BLS/Fire
001.522000.522	Miscellaneous	Small Tools & Equipment	\$11,350	BLS/Fire
001.522000.522	Equipment to Standardize Engines	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Transfill Hoses x4	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Ward No-Smoke New Engine 95	Small Tools & Equipment	\$0	BLS/Fire
001.522000.522	Spare MSA Masks	Small Tools & Equipment	\$2,400	BLS/Fire
001.522000.523	Firefighting Foam	Operating Supplies - Miscellaneous	\$7,875	BLS/Fire
001.522000.523	Misc. Supplies	Operating Supplies - Miscellaneous	\$7,350	ALS/BLS/Fire
001.522000.523	Medical Supplies	Operating Supplies - Miscellaneous	\$4,725	ALS/BLS/Fire
001.522000.523	Battalion Chief Ancillary Items for the Shift	Operating Supplies - Miscellaneous	\$6,300	ALS/BLS/Fire

Table B-1 (continued)
GFD FY 2023 Fire Department Budget - Expenditures

Line Item Number	Expenditure	Category	FY 2023	Type of Service
Operating Expenses				
001.522000.524	Uniforms	Uniforms	\$29,925	ALS/BLS/Fire
001.522000.540	NFPA Code Subscription	Subscriptions/Memberships	\$1,575	BLS/Fire
001.522000.540	NFPA Membership/Fire Inspector	Subscriptions/Memberships	\$184	BLS/Fire
001.522000.540	Fire Chief Assoc. Memberships/PIO	Subscriptions/Memberships	\$751	BLS/Fire
001.522000.540	Publications, Misc.	Subscriptions/Memberships	\$158	BLS/Fire
001.522000.540	FDTN (FD Training Network)	Subscriptions/Memberships	\$315	BLS/Fire
001.522000.541	Tuition Reimbursement for Higher Education	Education	\$12,500	ALS/BLS/Fire
001.522000.541	Dive Certification Training Openwater	Education	\$4,200	BLS/Fire
001.522000.541	Advanced Scuba Diver	Education	\$2,205	BLS/Fire
001.522000.541	Rescue Diver	Education	\$3,990	BLS/Fire
001.522000.541	Fire Window Training	Education	\$0	BLS/Fire
001.522000.541	Fire Inspector Training & Conference	Education	\$1,523	BLS/Fire
001.522000.541	PIO Training	Education	\$1,050	BLS/Fire
001.522000.541	Officer Development/Driver Classes	Education	\$10,500	BLS/Fire
001.522000.541	FD Training Officer Program	Education	\$1,575	ALS/BLS/Fire
001.522000.541	Critical Care Paramedic	Education	\$2,940	ALS/BLS/Fire
001.522000.541	Rescue Randy Training Props	Education	\$0	BLS/Fire
001.522000.541	Smoke Generators	Education	\$0	BLS/Fire
001.522000.541	Miscellaneous	Education	\$5,250	BLS/Fire
001.522000.541	Command School for Ride Up Officers	Education	\$2,520	BLS/Fire
001.522000.542	Meetings	Meetings	\$525	ALS/BLS/Fire
001.522000.543	Licenses and Renewals	Licenses & Renewals	\$3,775	ALS/BLS/Fire
Total Expenditures			\$4,904,612	-
Total Expenditures - Non-ALS			\$260,690	-
Total Expenditures - Both ALS and Non-ALS			\$4,517,225	-
Total Expenditures - Non-ALS and ALS/Non-ALS			\$4,777,915	-
Total Expenditures - ALS			\$126,697	-

Source: City of Groveland Fire Department

Table B-2
GFD FY 2023 Fire Department Budget - Revenues

Item	FY 2023
Revenue	
County ALS Payment	\$107,000
Fire Inspection Fees	\$9,000
Total Revenues	\$116,000

Source: City of Groveland Fire Department

DRAFT

Appendix C

Property Code Classifications

Appendix C: Property Code Classifications

This appendix documents land use classifications used for incidents and for residential units and non-residential square footage.

Table C-1 details the property code classifications from the National Fire Incidents Reporting System. These codes are applied to each incident report. The “fire assessment incident category” illustrates how these codes were categorized for the land use categories used in the fire rescue assessment study.

Table C-2 details the property class code descriptions from the Lake County Property Appraiser’s (LCPA) Office. Property class codes used by the LCPA correspond to the Department of Revenue (DOR) codes. These codes are applied to each parcel in the City of Groveland. The “fire rescue assessment land use category” illustrates how these codes were categorized for the land use categories used in the fire rescue assessment study. Additional building details were reviewed, including the improvement type and interior finish type; however, based on discussions with LCPA and the Groveland Fire Department, the property code was determined to be the most appropriate classification for fire rescue assessment calculations.

Table C-1
Property Code Classifications – Fire Rescue and Medical Incidents

NFIRS Code	Main Category	NFIRS Description	Fire Assessment Land Use Category
0	Other	Other	n/a
100	Assembly	Assembly, other	n/a
110	Assembly	Fixed-use recreation places, other	Commercial
111	Assembly	Bowling establishment	Commercial
112	Assembly	Billiard center, pool hall	Commercial
113	Assembly	Electronic amusement center	Commercial
115	Assembly	Roller rink: indoor or outdoor	Commercial
116	Assembly	Swimming facility	Commercial
120	Assembly	Variable-use amusement, recreation places, other	Commercial
121	Assembly	Ballroom, gymnasium	Commercial
122	Assembly	Convention center, exhibition hall	Commercial
123	Assembly	Stadium, arena	Commercial
124	Assembly	Playground	Commercial
129	Assembly	Amusement center, indoor/outdoor	Commercial
130	Assembly	Places of worship, funeral parlors, other	Institutional
131	Assembly	Church, mosque, synagogue, temple, chapel	Institutional
134	Assembly	Funeral parlor	Institutional
140	Assembly	Clubs, other	Commercial
141	Assembly	Athletic/health club	Institutional
142	Assembly	Clubhouse	Commercial
143	Assembly	Yacht club	Commercial
144	Assembly	Casino, gambling clubs	Commercial
150	Assembly	Public or government, other	Government
151	Assembly	Library	Government
152	Assembly	Museum	Institutional
155	Assembly	Courthouse	Government
160	Assembly	Eating, drinking places, other	Commercial
161	Assembly	Restaurant or cafeteria	Commercial
162	Assembly	Bar or nightclub	Commercial
171	Assembly	Airport passenger terminal	Commercial
174	Assembly	Rapid transit station	Commercial
180	Assembly	Studio/theater, other	Commercial
182	Assembly	Auditorium, concert hall	Commercial
183	Assembly	Movie theater	Commercial
185	Assembly	Radio, television studio	Commercial
200	Educational	Educational, other	Institutional
210	Educational	Schools, non-adult, other	Institutional
211	Educational	Preschool	Institutional
213	Educational	Elementary school, including kindergarten	Institutional
215	Educational	High school/junior high school/middle school	Institutional
241	Educational	Adult education center, college classroom	Institutional
254	Educational	Day care, in commercial property	Commercial
300	Health Care, Detention & Correction	Health care, detention, & correction, other	Government
311	Health Care, Detention & Correction	24-hour care nursing homes, 4 or more persons	Institutional
321	Health Care, Detention & Correction	Mental retardation/development disability facility	Institutional
322	Health Care, Detention & Correction	Alcohol or substance abuse recovery center	Institutional
323	Health Care, Detention & Correction	Asylum, mental institution	Institutional
331	Health Care, Detention & Correction	Hospital - medical or psychiatric	Institutional
332	Health Care, Detention & Correction	Hospices	Institutional
340	Health Care, Detention & Correction	Clinics, doctors offices, hemodialysis ctr, other	Institutional
341	Health Care, Detention & Correction	Clinic, clinic-type infirmary	Institutional
342	Health Care, Detention & Correction	Doctor, dentist or oral surgeon office	Commercial
343	Health Care, Detention & Correction	Hemodialysis unit	Institutional
361	Health Care, Detention & Correction	Jail, prison (not juvenile)	Government
363	Health Care, Detention & Correction	Reformatory, juvenile detention center	Government
365	Health Care, Detention & Correction	Police station	Government
400	Residential	Residential, other	Residential
419	Residential	1 or 2 family dwelling	Residential
429	Residential	Multifamily dwelling	Residential
439	Residential	Boarding/rooming house, residential hotels	Residential
449	Residential	Hotel/motel, commercial	Hotel/Motel/RV
459	Residential	Residential board and care	Institutional
460	Residential	Dormitory-type residence, other	Residential
462	Residential	Sorority house, fraternity house	Residential
464	Residential	Barracks, dormitory	Residential
500	Mercantile, Business	Mercantile, business, other	Commercial
511	Mercantile, Business	Convenience store	Commercial
519	Mercantile, Business	Food and beverage sales, grocery store	Commercial
529	Mercantile, Business	Textile, wearing apparel sales	Commercial
539	Mercantile, Business	Household goods, sales, repairs	Commercial
549	Mercantile, Business	Special shop	Commercial
557	Mercantile, Business	Personal service, including barber and beauty shops	Commercial
559	Mercantile, Business	Recreational, hobby, home repair sales, pet store	Commercial
564	Mercantile, Business	Laundry, dry cleaning	Commercial
569	Mercantile, Business	Professional supplies, services	Commercial
571	Mercantile, Business	Service station, gas station	Commercial
579	Mercantile, Business	Motor vehicle or boat sales, services, repair	Commercial
580	Mercantile, Business	General retail, other	Commercial

Table C-1 (continued)
Property Code Classifications – Fire Rescue and Medical Incidents

NFIRS Code	Main Category	NFIRS Description	Fire Assessment Land Use Category
581	Mercantile, Business	Department or discount store	Commercial
592	Mercantile, Business	Bank	Commercial
593	Mercantile, Business	Office: veterinary or research	Institutional
596	Mercantile, Business	Post office or mailing firms	Institutional
599	Mercantile, Business	Business office	Commercial
600	Industrial, Utility, Defense, Ag, Mining	Ind., utility, defence, agriculture, mining, other	Industrial/Warehouse
615	Industrial, Utility, Defense, Ag, Mining	Electric-generating plant	Industrial/Warehouse
629	Industrial, Utility, Defense, Ag, Mining	Laboratory or science laboratory	Commercial
631	Industrial, Utility, Defense, Ag, Mining	Defense, military installation	Government
639	Industrial, Utility, Defense, Ag, Mining	Communications center	Institutional
640	Industrial, Utility, Defense, Ag, Mining	Utility or distribution system, other	Industrial/Warehouse
642	Industrial, Utility, Defense, Ag, Mining	Electrical distribution	Industrial/Warehouse
644	Industrial, Utility, Defense, Ag, Mining	Gas distribution, gas pipeline	Industrial/Warehouse
645	Industrial, Utility, Defense, Ag, Mining	Flammable liquid distribution, FL pipeline	Industrial/Warehouse
647	Industrial, Utility, Defense, Ag, Mining	Water utility	Industrial/Warehouse
648	Industrial, Utility, Defense, Ag, Mining	Sanitation utility	Industrial/Warehouse
655	Industrial, Utility, Defense, Ag, Mining	Crops or orchard	Agricultural
659	Industrial, Utility, Defense, Ag, Mining	Livestock production	Agricultural
669	Industrial, Utility, Defense, Ag, Mining	Forest, timberland, woodland	Agricultural
679	Industrial, Utility, Defense, Ag, Mining	Mine, quarry	Agricultural
700	Manufacturing, Processing	Manufacturing, processing	Industrial/Warehouse
800	Storage	Storage, other	Industrial/Warehouse
807	Storage	Outside material storage area	Industrial/Warehouse
808	Storage	Outbuilding or shed	n/a
819	Storage	Livestock, poultry storage	n/a
839	Storage	Refrigerated storage	n/a
880	Storage	Vehicle storage, other	n/a
881	Storage	Parking garage (Detached residential garage)	n/a
882	Storage	Parking garage, general vehicle	n/a
888	Storage	Fire station	Government
891	Storage	Warehouse	Industrial/Warehouse
898	Storage	Dock, marina, pier, wharf	n/a
899	Storage	Residential or self-storage units	n/a
900	Outside or Special Property	Outside or special property, other	Vacant
919	Outside or Special Property	Dump, sanitary landfill	n/a
921	Outside or Special Property	Bridge, trestle	n/a
926	Outside or Special Property	Outbuilding, protective shelter	n/a
931	Outside or Special Property	Open land or field	Vacant
935	Outside or Special Property	Campsite with utilities	Hotel/Motel/RV
936	Outside or Special Property	Vacant lot	Vacant
937	Outside or Special Property	Beach	n/a
938	Outside or Special Property	Graded and cared-for plots of land	Vacant
940	Outside or Special Property	Water area, other	n/a
946	Outside or Special Property	Lake, river, stream	n/a
951	Outside or Special Property	Railroad right-of-way	n/a
952	Outside or Special Property	Railroad yard	n/a
960	Outside or Special Property	Street, other	n/a
961	Outside or Special Property	Highway or divided highway	n/a
962	Outside or Special Property	Residential street, road or residential driveway	n/a
963	Outside or Special Property	Street or road in commercial area	n/a
965	Outside or Special Property	Vehicle parking area	Vacant
972	Outside or Special Property	Aircraft runway	n/a
973	Outside or Special Property	Aircraft taxiway	n/a
974	Outside or Special Property	Aircraft loading area	n/a
981	Outside or Special Property	Construction site	Commercial
983	Outside or Special Property	Pipeline, power line or other utility right-of-way	Vacant
984	Outside or Special Property	Industrial plant yard - area	n/a
400M	Residential	Residential, other, Mobile Home	Residential
400V	Residential	Residential, other, Recreational Vehicle	Hotel/Motel/RV
NNN	Outside or Special Property	None	n/a
UUU	Outside or Special Property	Undetermined	n/a

Source: National Fire Incident Reporting System (NFIRS)

Table C-2
Property Code Classifications – Land Use

Property Use Code	Code Description	Fire Assessment Land Use Category
0000	VACANT RESIDENTIAL	Vacant
0003	VACANT RESIDENTIAL LAKEFRONT	Vacant
0005	VACANT RESIDENTIAL UNBUILDABLE	Vacant
0006	VACANT RESIDENTIAL UNBUILDABLE WITH VALUE	Vacant
0004	VACANT ACCESS LOT	Vacant
0002	VACANT RESIDENTIAL CANAL	Vacant
0100	SINGLE FAMILY	Residential
0103	SINGLE FAMILY LAKEFRONT	Residential
0138	SINGLE FAMILY GOLF	Residential
0102	SINGLE FAMILY CANAL	Residential
0230	MANUFACTURED HOME	Residential
0310	MULTI FAMILY >9 UNITS GOVT PROGRAMS	Residential
0300	MULTI FAMILY > 9 UNITS MARKET RENT	Residential
0400	CONDOMINIUM	Residential
0800	MULTI FAMILY <5 UNITS	Residential
0900	RESIDENTIAL COMMON ELEMENTS/AREA	n/a
1000	VACANT COMMERCIAL	Vacant
1004	COMMERCIAL COMMON ELEMENTS/AREA	n/a
1005	VACANT COMMERCIAL UNBUILDABLE	Vacant
1010	CELL TOWER SITE	n/a
1100	STORE 1 STORY FREE STANDING	Commercial
1120	CONVENIENCE STORE WITH FUEL	Commercial
1175	OTHER NON-PROFIT STORE	Commercial
1200	STORE/RESIDENCE COMBO	Commercial
1300	DEPARTMENT STORE	Commercial
1310	WAREHOUSE STORE	Commercial
1320	DISCOUNT STORE	Commercial
1610	STRIP CENTER	Commercial
1600	SHOPPING CENTER COMMUNITY ANCHORED	Commercial
1700	OFFICE 1 STORY	Commercial
1900	MEDICAL BLDG	Commercial
1902	SURGICAL CENTER	Commercial
2100	RESTAURANT	Commercial
2200	DRIVE-IN RESTAURANT	Commercial
2300	BANK	Commercial
2500	SERVICE SHOP	Commercial
2610	CAR WASH	Commercial
2710	AUTO REPAIR SHOP	Commercial
2700	AUTO SALES/STORAGE	Commercial
2820	RENTAL RV PARK	Hotel/Motel/RV
3300	NIGHT CLUB/BAR	Commercial
3800	GOLF COURSE	Commercial
3900	HOTEL/MOTEL	Hotel/Motel/RV
4000	VACANT INDUSTRIAL	Vacant
4100	LIGHT MANUFACTURING	Industrial/Warehouse
4800	WAREHOUSING	Industrial/Warehouse
4810	MINI- WAREHOUSE	Industrial/Warehouse
4900	OPEN STORAGE	Industrial/Warehouse
5300	ROW CROPLAND	Agricultural
5400	TIMBER S I 70	Agricultural
6200	PASTURE IMPROVED GOOD	Agricultural
6300	PASTURE IMPROVED HAY AVERAGE	Agricultural
6400	PASTURE SEMI-IMPROVED	Agricultural
6500	NATIVE PASTURE 1	Agricultural
6600	ORANGE GROVE	Agricultural
6601	ORANGE GROVE	Agricultural
6602	ORANGE GROVE	Agricultural
6603	ORANGE GROVE	Agricultural
6604	ORANGE GROVE	Agricultural
6620	PINK & MIXED GRAPEFRUIT	Agricultural
6900	ORNAMENTAL NURSERY	Agricultural
7000	VACANT INSTITUTIONAL NON-CHURCH	Vacant
7071	VACANT INSTITUTIONAL CHURCH ONLY	Vacant
7100	CHURCH	Institutional
7101	PARSONAGE	Institutional
7210	DAYCARE CENTER	Institutional
7200	PRIVATE SCHOOL	Institutional
7500	ORPHANAGE/NON PROFIT SERVICE	Institutional
7600	MORTUARY/CEMETERY/CREMATORY	Institutional
7700	CLUB/ LODGE/UNION HALL	Institutional
8086	VACANT GOVT COUNTY	Vacant
8087	VACANT GOVT STATE	Vacant
8089	VACANT GOVT MUNICIPAL	Vacant
8094	GOVT RIGHT OF WAY	Vacant
8095	GOVT SUBMERGED LAND	Vacant
8096	GOVT WETLAND	Vacant
8300	PUBLIC SCHOOL	Government
8600	IMPROVED GOVT COUNTY	Government

Table C-2 (continued)
Property Code Classifications – Land Use

Property Use Code	Code Description	Fire Assessment Land Use Category
8700	IMPROVED GOVT STATE	Government
8900	IMPROVED GOVT MUNICIPAL	Government
9100	UTILITY	n/a
9300	SUB SURFACE RIGHTS	n/a
9400	RIGHT OF WAY	n/a
9500	SUBMERGED LAND	n/a
9600	WETLAND	n/a
9800	CENTRAL ASSESSED	n/a
9900	NON AGRICULTURAL ACREAGE	Vacant
9901	NON AG ACREAGE FUTURE DEVELOPMENT	Vacant
9903	NON AG ACREAGE WATERFRONT	Vacant

Source: Lake County Property Appraiser